



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Sadorus Village**

Unit Code: **010/090/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$121,205**

Equalized Assessed Valuation: **\$4,120,690**

Population: **450**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$31,984**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$166,234</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$369</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$139,071</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$171,548</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$309</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$381</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$32,477</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>77.97%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$133,757</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$297</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,117</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$119,640</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$61,892	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$138	\$14,062	\$428
Revenue Collected During FY 05:	\$45,936	\$246,713	\$67,356
Expenditures During FY 05:	\$39,416	\$244,927	\$81,136
Per Capita Revenue:	\$102	\$6,806	\$165
Per Capita Expenditures:	\$88	\$6,520	\$190
Operating Income (loss):	\$6,520	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	173.56%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$68,412	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$152	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Sailor Springs Village**

Unit Code: **013/030/32**

County: **CLAY**

Fiscal Year End: **5/31/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,425**

Equalized Assessed Valuation: **\$226,738**

Population: **136**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$23,113</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$170</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$15,295</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$12,561</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$2,734</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>205.77%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$25,847</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$190</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Sainte Marie Village

Unit Code: 040/025/32

County: JASPER

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$156,095

Equalized Assessed Valuation: \$2,036,139

Population: 350

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$11,085

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$342,703	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$979	\$2,087	\$357
Revenue Collected During FY 05:	\$74,211	\$263,756	\$104,910
Expenditures During FY 05:	\$52,857	\$237,532	\$100,347
Per Capita Revenue:	\$212	\$4,487	\$246
Per Capita Expenditures:	\$151	\$4,086	\$239
Revenues over (under) Expenditures:	\$21,354	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	433.35%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$229,057	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$654	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,066	\$63,201	\$
Total Unrestricted Net Assets:	\$210,991	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$219,748	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$628	\$14,062	\$428
Revenue Collected During FY 05:	\$44,528	\$246,713	\$67,356
Expenditures During FY 05:	\$70,055	\$244,927	\$81,136
Per Capita Revenue:	\$127	\$6,806	\$165
Per Capita Expenditures:	\$200	\$6,520	\$190
Operating Income (loss):	-\$25,527	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	469.95%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$329,221	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$941	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Salem City

Unit Code: 058/055/30

County: MARION

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$19,123,681

Equalized Assessed Valuation: \$57,132,459

Population: 7,909

Employees:

Full Time: 71

Part Time: 59

Salaries Paid: \$3,154,533

#### Blended Component Units

Number Submitted = 1

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,288,114	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$289	\$421	\$302
Revenue Collected During FY 05:	\$4,502,865	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,077,445	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$569	\$630	\$495
Per Capita Expenditures:	\$516	\$602	\$497
Revenues over (under) Expenditures:	\$425,420	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	61.29%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,499,144	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$316	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,570,461	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$3,103,337	\$1,361,780	\$681,255



## Fiscal Year 2005

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$5,605,543</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$709</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.41%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$17,901,357</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,263</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$8,709,870</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$9,041,547</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$1,101</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$1,143</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$331,677</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>193.27%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$17,474,479</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$2,209</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **San Jose Village**

Unit Code: **054/060/32** County: **LOGAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,044,170**

Equalized Assessed Valuation: **\$3,568,968**

Population: **696**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>16</b>
Salaries Paid:	<b>\$103,262</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$231,832</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$333</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$221,364</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$167,536</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$318</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$241</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$53,828</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>170.51%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$285,660</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$410</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$285,660</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$541,747</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$778</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$283,228</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$107,711</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$407</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$155</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$175,517</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>753.18%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$811,263</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,166</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sandoval Village**

Unit Code: **058/060/32** County: **MARION**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,191,740**

Equalized Assessed Valuation: **\$4,729,529**

Population: **1,500**

Employees:

Full Time: **9**

Part Time: **13**

Salaries Paid: **\$199,432**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$249,932</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$167</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$350,012</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$388,316</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$233</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$259</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$38,304</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>54.50%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$211,628</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$141</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$71,006</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$160,115</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$301,540</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$201</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,059,900</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$707</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$403,710</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$445,202</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$269</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$297</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$41,492</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>228.75%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,018,408</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$679</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sandwich City**

Unit Code: **019/050/30** County: **DEKALB**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,473,292**

Equalized Assessed Valuation: **\$181,837,694**

Population: **6,509**

Employees:

Full Time:	<b>32</b>
Part Time:	<b>35</b>
Salaries Paid:	<b>\$1,486,822</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$4,638,410</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$713</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$3,175,696</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$3,071,162</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$488</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$472</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$104,534</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>154.31%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$4,739,176</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$728</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,441,652</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$2,757,154</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$10,056,019</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,545</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,230,970</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$650</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,099,887</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,833,573</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$323</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$282</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$266,314</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>368.34%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$6,753,724</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,038</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Sauget Village

Unit Code: 088/120/32

County: ST. CLAIR

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,934,586

Equalized Assessed Valuation: \$17,876,710

Population: 200

Employees:

Full Time: 39

Part Time: 24

Salaries Paid: \$2,166,228

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$991,628	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$4,958	\$2,087	\$357
Revenue Collected During FY 05:	\$7,819,337	\$263,756	\$104,910
Expenditures During FY 05:	\$7,741,486	\$237,532	\$100,347
Per Capita Revenue:	\$39,097	\$4,487	\$246
Per Capita Expenditures:	\$38,707	\$4,086	\$239
Revenues over (under) Expenditures:	\$77,851	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	14.85%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$1,149,524	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$5,748	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$2,612,693	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$10,986,925</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$54,935</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$44,960,219</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$224,801</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$15,892,289</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$19,069,373</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$79,461</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$95,347</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$3,177,084</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>446.62%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$85,167,479</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$425,837</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Sauk Village Village

Unit Code: 016/510/32

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,549,646

Equalized Assessed Valuation:

\$81,200,637

Population:

10,490

Employees:

Full Time:

50

Part Time:

80

Salaries Paid:

\$2,850,149

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$51,092	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$5	\$421	\$302
Revenue Collected During FY 05:	\$7,659,009	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,920,784	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$730	\$630	\$495
Per Capita Expenditures:	\$469	\$602	\$497
Revenues over (under) Expenditures:	\$2,738,225	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	70.73%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,480,690	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$332	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,686,046	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$17,180,167	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$20,727,214</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,976</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,999,994</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$381</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,221,036</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,503,697</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$116</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$143</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$282,661</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>247.21%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$3,717,333</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$354</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Saunemin Village**

Unit Code: **053/070/32**

County: **LIVINGSTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$605,920**

Equalized Assessed Valuation: **\$2,407,678**

Population: **456**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$9,100**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$87,012</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$191</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$139,393</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$248,448</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$306</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$545</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$109,055</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>64.38%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$159,955</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$351</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,001</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$171,560</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$416,857	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$914	\$14,062	\$428
Revenue Collected During FY 05:	\$32,178	\$246,713	\$67,356
Expenditures During FY 05:	\$27,667	\$244,927	\$81,136
Per Capita Revenue:	\$71	\$6,806	\$165
Per Capita Expenditures:	\$61	\$6,520	\$190
Operating Income (loss):	\$4,511	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1730.36%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$478,740	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,050	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Savanna City**

Unit Code: **008/030/30** County: **CARROLL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,000,270**

Equalized Assessed Valuation: **\$23,660,569**

Population: **3,542**

Employees:

Full Time: **23**

Part Time: **5**

Salaries Paid: **\$837,427**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,204,611</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$340</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,644,195</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,494,710</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$464</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$422</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$149,485</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>113.29%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,693,418</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$478</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,541,329</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>-\$830,480</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,635,060</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$462</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>5.07%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$818,520</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$231</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$534,892</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$426,249</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$151</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$120</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$108,643</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>350.09%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,492,268</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$421</b>	<b>\$1,217</b>	<b>\$926</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

### Local Government Profile

Unit Name: Savoy Village

Unit Code: 010/095/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,760,900

Equalized Assessed Valuation:

\$96,159,201

Population:

6,249

Employees:

Full Time:

13

Part Time:

8

Salaries Paid:

\$766,869

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,528,861	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$405	\$421	\$302
Revenue Collected During FY 05:	\$4,919,057	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,529,410	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$787	\$630	\$495
Per Capita Expenditures:	\$725	\$602	\$497
Revenues over (under) Expenditures:	\$389,647	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	91.88%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$4,161,532	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$666	\$471	\$343

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$4,161,532	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$3,644,871</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$583</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$283,760</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$45</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$13,522</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$36,019</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$2</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$6</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$22,497</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>763.26%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$274,919</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$44</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Sawyererville Village**

Unit Code: **056/095/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$264,440**

Equalized Assessed Valuation: **\$1,394,214**

Population: **300**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$25,561**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$73,224</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$244</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$107,612</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$67,763</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$359</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$226</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$39,849</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>75.38%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$51,081</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$170</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$51,081</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$352,554</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,175</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$62,628</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$209</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$151,527</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$142,116</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$505</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$474</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$9,411</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>94.31%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$134,031</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$447</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Saybrook Village

Unit Code: 064/100/32

County: MCLEAN

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$313,390

Equalized Assessed Valuation:

\$5,619,567

Population:

764

Employees:

Full Time:

1

Part Time:

17

Salaries Paid:

\$41,000

#### Blended Component Units

Number Submitted = 1

Saybrook Village

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$319,161	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$418	\$2,087	\$357
Revenue Collected During FY 05:	\$152,673	\$263,756	\$104,910
Expenditures During FY 05:	\$296,842	\$237,532	\$100,347
Per Capita Revenue:	\$200	\$4,487	\$246
Per Capita Expenditures:	\$389	\$4,086	\$239
Revenues over (under) Expenditures:	-\$144,169	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	58.95%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$174,992	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$229	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$118,861	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$156	\$14,062	\$428
Revenue Collected During FY 05:	\$28,364	\$246,713	\$67,356
Expenditures During FY 05:	\$39,919	\$244,927	\$81,136
Per Capita Revenue:	\$37	\$6,806	\$165
Per Capita Expenditures:	\$52	\$6,520	\$190
Operating Income (loss):	-\$11,555	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	268.81%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$107,306	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$140	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Scales Mound Village

Unit Code: 043/045/32 County: JO DAVIESS

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$335,000

Equalized Assessed Valuation: \$3,299,876

Population: 400

Employees:

Full Time:	1
Part Time:	3
Salaries Paid:	\$36,167

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$234,996	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$587	\$2,087	\$357
Revenue Collected During FY 05:	\$146,180	\$263,756	\$104,910
Expenditures During FY 05:	\$100,497	\$237,532	\$100,347
Per Capita Revenue:	\$365	\$4,487	\$246
Per Capita Expenditures:	\$251	\$4,086	\$239
Revenues over (under) Expenditures:	\$45,683	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	281.22%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$282,614	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$707	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,486	\$63,201	\$
Total Unrestricted Net Assets:	\$212,128	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$98,563</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$246</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$966,287</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,416</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$95,649</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$127,272</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$239</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$318</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$31,623</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>732.86%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$932,729</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$2,332</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Schaumburg Village**

Unit Code: **016/515/32**

County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$217,797,693**

Equalized Assessed Valuation: **\$3,666,051,605**

Population: **75,386**

Employees:

Full Time: **599**

Part Time: **188**

Salaries Paid: **\$41,590,818**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$30,410,995</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$403</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$78,507,055</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$70,295,434</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$1,041</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$932</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$8,211,621</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>63.37%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$44,543,201</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$591</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$35,698,468</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$26,902,397</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$322,171,326</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$4,274</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>8.63%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$110,838,997</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,470</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$23,928,724</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$21,187,525</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$317</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$281</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$2,741,199</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>546.23%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$115,731,759</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$1,535</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Schiller Park Village

Unit Code: 016/520/32

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,052,899

Equalized Assessed Valuation:

\$386,417,037

Population:

11,726

Employees:

Full Time:

96

Part Time:

88

Salaries Paid:

\$6,850,702

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,273,269	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$364	\$421	\$302
Revenue Collected During FY 05:	\$13,951,908	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$11,902,502	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,190	\$630	\$495
Per Capita Expenditures:	\$1,015	\$602	\$497
Revenues over (under) Expenditures:	\$2,049,406	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	41.01%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$4,880,697	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$416	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,002,357	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$11,127,228	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$15,239,476</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,300</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>3.92%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,183,431</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$101</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,268,496</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,657,249</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$193</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$611,247</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>87.05%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,442,676</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$123</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Schram City Village

Unit Code: 068/075/32

County: MONTGOME

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$492,000

Equalized Assessed Valuation: \$3,495,455

Population: 653

Employees:

Full Time: 3

Part Time: 3

Salaries Paid: \$69,677

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$105,462	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$162	\$2,087	\$357
Revenue Collected During FY 05:	\$226,232	\$263,756	\$104,910
Expenditures During FY 05:	\$194,216	\$237,532	\$100,347
Per Capita Revenue:	\$346	\$4,487	\$246
Per Capita Expenditures:	\$297	\$4,086	\$239
Revenues over (under) Expenditures:	\$32,016	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	70.79%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$137,478	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$211	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$137,478	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$76,993</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$118</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$600,110</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$919</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$139,459</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$124,992</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$214</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$191</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$14,467</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>491.69%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$614,577</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$941</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Sciota Village

Unit Code: 062/050/32

County: MCDONOUGH

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$68,900

Equalized Assessed Valuation: \$607,066

Population: 58

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$64,520	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$1,112	\$2,087	\$357
Revenue Collected During FY 05:	\$11,428	\$263,756	\$104,910
Expenditures During FY 05:	\$12,004	\$237,532	\$100,347
Per Capita Revenue:	\$197	\$4,487	\$246
Per Capita Expenditures:	\$207	\$4,086	\$239
Revenues over (under) Expenditures:	-\$576	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	532.69%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$63,944	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$1,102	\$2,416	\$390

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$64,472	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$80,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,379</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$21,901</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$378</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$24,607</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$13,944</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$424</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$240</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$10,663</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>233.53%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$32,564</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$561</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Scottville Village**

Unit Code: **056/100/32** County: **MACOUPIN**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,500**

Equalized Assessed Valuation: **\$728,210**

Population: **147**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$	\$2,087	\$357
Revenue Collected During FY 05:	\$45,815	\$263,756	\$104,910
Expenditures During FY 05:	\$42,298	\$237,532	\$100,347
Per Capita Revenue:	\$312	\$4,487	\$246
Per Capita Expenditures:	\$288	\$4,086	\$239
Revenues over (under) Expenditures:	\$3,517	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	8.31%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$3,517	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$24	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Seaton Village**

Unit Code: **066/040/32** County: **MERCER**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$83,650**

Equalized Assessed Valuation: **\$1,233,020**

Population: **250**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$2,830**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$86,804</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$347</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$38,805</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$32,095</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$155</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$128</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$6,710</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>291.37%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$93,514</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$374</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$93,514</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$36,048</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$144</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$334,809</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,339</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$26,143</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$49,916</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$105</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$200</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$23,773</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>623.12%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$311,036</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,244</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Seatonville Village

Unit Code: 006/095/32

County: BUREAU

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$218,850

Equalized Assessed Valuation: \$2,343,530

Population: 303

Employees:

Full Time: 1

Part Time: 6

Salaries Paid: \$25,981

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$216,931	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$716	\$2,087	\$357
Revenue Collected During FY 05:	\$69,931	\$263,756	\$104,910
Expenditures During FY 05:	\$72,299	\$237,532	\$100,347
Per Capita Revenue:	\$231	\$4,487	\$246
Per Capita Expenditures:	\$239	\$4,086	\$239
Revenues over (under) Expenditures:	-\$2,368	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	316.14%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$228,563	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$754	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,049	\$63,201	\$
Total Unrestricted Net Assets:	\$249,685	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$264,171</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$872</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$508,980</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,680</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$70,157</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$81,574</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$232</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$11,417</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>592.79%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$483,563</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,596</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Secor Village**

Unit Code: **102/065/32** County: **WOODFORD**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$774,599**

Equalized Assessed Valuation: **\$2,936,437**

Population: **374**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$29,576**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$120,013</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$321</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$98,573</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$93,878</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$264</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$251</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$4,695</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>130.44%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$122,456</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$327</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$122,455</b>	<b>\$151,920</b>	<b>\$91,970</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$399,276</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,068</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$391,000</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,045</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$63,457</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$99,978</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$170</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$36,521</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>356.26%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$356,179</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$952</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **Seneca Village**

Unit Code: **050/100/32** County: **LASALLE**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,113,300**

Equalized Assessed Valuation: **\$31,148,512**

Population: **2,000**

Employees:

Full Time: **6**

Part Time: **40**

Salaries Paid: **\$698,918**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,160,558</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$580</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,892,323</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,860,221</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$946</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$930</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$32,102</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>58.91%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,095,853</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$548</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,736</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,231,026</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,766,028</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$883</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>2.99%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,874,965</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,937</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$524,148</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$590,566</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$262</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$295</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$66,418</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>645.71%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$3,813,349</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,907</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Shannon Village

Unit Code: 008/035/32 County: CARROLL

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$665,400

Equalized Assessed Valuation: \$9,047,702

Population: 900

Employees:

Full Time:	3
Part Time:	9
Salaries Paid:	\$122,720

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$149,778	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$166	\$2,087	\$357
Revenue Collected During FY 05:	\$391,916	\$263,756	\$104,910
Expenditures During FY 05:	\$275,048	\$237,532	\$100,347
Per Capita Revenue:	\$435	\$4,487	\$246
Per Capita Expenditures:	\$306	\$4,086	\$239
Revenues over (under) Expenditures:	\$116,868	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	67.57%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$185,849	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$206	\$2,416	\$390

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$16,225	\$63,201	\$
Total Unrestricted Net Assets:	\$169,624	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$310,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$344</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$814,881</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$905</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$332,126</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$282,488</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$369</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$314</b>	\$6,520	\$190
Operating Income (loss):	<b>\$49,638</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>412.18%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$1,164,367</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$1,294</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Shawneetown City

Unit Code: 030/040/30

County: GALLATIN

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,204,242

Equalized Assessed Valuation: \$4,868,604

Population: 1,410

Employees:

Full Time: 10

Part Time: 14

Salaries Paid: \$282,321

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$155,523	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$110	\$421	\$302
Revenue Collected During FY 05:	\$437,380	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$425,337	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$310	\$630	\$495
Per Capita Expenditures:	\$302	\$602	\$497
Revenues over (under) Expenditures:	\$12,043	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	41.51%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$176,566	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$125	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$166,922	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$9,644	\$1,361,780	\$681,255



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,580,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,121</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,563,771</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,109</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$634,913</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$756,594</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$450</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$537</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$121,681</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>189.41%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,433,090</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,016</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name:** Sheffield Village

**Unit Code:** 006/100/32    **County:** BUREAU

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,454,593

**Equalized Assessed Valuation:** \$5,830,024

**Population:** 975

**Employees:**

<b>Full Time:</b>	2
<b>Part Time:</b>	21
<b>Salaries Paid:</b>	\$135,758

#### Blended Component Units

Number Submitted = 1

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$187,208</b>	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	<b>\$192</b>	\$2,087	\$357
Revenue Collected During FY 05:	<b>\$334,123</b>	\$263,756	\$104,910
Expenditures During FY 05:	<b>\$413,660</b>	\$237,532	\$100,347
Per Capita Revenue:	<b>\$343</b>	\$4,487	\$246
Per Capita Expenditures:	<b>\$424</b>	\$4,086	\$239
Revenues over (under) Expenditures:	<b>-\$79,537</b>	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	<b>40.74%</b>	280.59%	162.74%
Ending Fund Balance for FY 05:	<b>\$168,523</b>	\$267,258	\$151,413
Per Capita Ending Fund Balance:	<b>\$173</b>	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$37,298</b>	\$3,271	\$
Total Unreserved Funds:	<b>\$131,225</b>	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$854,269</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$876</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>1.63%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$106,794</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$110</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$133,891</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$147,892</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$137</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$152</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$14,001</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>30.63%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$45,293</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$46</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Shelbyville City**

Unit Code: **086/035/30** County: **SHELBY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,941,000**

Equalized Assessed Valuation: **\$48,577,330**

Population: **4,950**

Employees:

Full Time:	<b>39</b>
Part Time:	<b>10</b>
Salaries Paid:	<b>\$1,560,107</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,071,839</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$419</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$2,367,704</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$2,267,807</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$478</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$458</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$99,897</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>115.61%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,621,797</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$530</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,074,198</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,018,671</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,476,924</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$500</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.06%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,110,148</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$628</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,431,942</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,187,914</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$289</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$240</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$244,028</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>624.28%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$7,415,867</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,498</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sheldon Village**

Unit Code: **038/095/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$539,400**

Equalized Assessed Valuation: **\$6,823,572**

Population: **1,232**

Employees:

Full Time: **3**

Part Time: **20**

Salaries Paid: **\$118,535**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$318,780</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$259</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$240,034</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$204,411</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$195</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$166</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$35,623</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>156.26%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$319,403</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$259</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$706,410</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>-\$390,570</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$710,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$576</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$122,180</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$99</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$116,601</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$97,974</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$95</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$80</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$18,627</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>472.02%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$462,457</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$375</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sheridan Village**

Unit Code: **050/105/32** County: **LASALLE**

Fiscal Year End: **3/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$853,945**

Equalized Assessed Valuation: **\$9,762,130**

Population: **2,321**

Employees:

Full Time: **2**

Part Time: **17**

Salaries Paid: **\$160,041**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$521,252</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$225</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$449,945</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$524,815</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$194</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$226</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$74,870</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>51.48%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$270,149</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$116</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$176,873</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$269,509</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$	\$1,039	\$690
Revenue Collected During FY 05:	\$	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$	\$2,093,056	\$920,282
Per Capita Revenue:	\$	\$387	\$255
Per Capita Expenditures:	\$	\$358	\$250
Operating Income (loss):	\$	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	0.00%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Sherman Village

Unit Code: 083/105/32

County: SANGAMON

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,422,727

Equalized Assessed Valuation: \$47,662,386

Population: 2,871

Employees:

Full Time: 9

Part Time: 6

Salaries Paid: \$391,840

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,139,920	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$397	\$421	\$302
Revenue Collected During FY 05:	\$1,769,967	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,874,108	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$616	\$630	\$495
Per Capita Expenditures:	\$653	\$602	\$497
Revenues over (under) Expenditures:	-\$104,141	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	143.31%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,685,779	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$935	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,190,420	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$3,324,642	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$3,701,937</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,289</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>7.77%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,032,510</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$708</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$267,270</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$302,611</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$105</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$35,341</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>659.98%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,997,169</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$696</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Shiloh Village

Unit Code: 088/125/32

County: ST. CLAIR

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,128,250

Equalized Assessed Valuation:

\$1,651,800

Population:

7,643

Employees:

Full Time:

25

Part Time:

7

Salaries Paid:

\$1,266,918

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,709,741	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$224	\$421	\$302
Revenue Collected During FY 05:	\$4,214,149	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,425,566	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$551	\$630	\$495
Per Capita Expenditures:	\$579	\$602	\$497
Revenues over (under) Expenditures:	-\$211,417	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	39.13%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,731,658	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$227	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$188,586	\$31,755	\$
Total Unreserved Funds:	\$1,505,817	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$188,586	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,499,641	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$380,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$50</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$415,405</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$54</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$431,648</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$444,639</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$56</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$12,991</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>90.50%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$402,414</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$53</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Shipman Village**

Unit Code: **056/105/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$389,275**

Equalized Assessed Valuation: **\$2,827,037**

Population: **650**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>2</b>
Salaries Paid:	<b>\$27,998</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$90,671</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$139</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$139,510</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$77,435</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$215</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$119</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$62,075</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>200.45%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$155,220</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$239</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$155,220</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$115,357</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$177</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>4.08%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,813,208</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,790</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$175,446</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$227,528</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$270</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$350</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$52,082</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>773.34%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,759,567</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$2,707</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **Shorewood Village**

Unit Code: **099/110/32** County: **WILL**

Fiscal Year End: **3/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,340,150**

Equalized Assessed Valuation: **\$257,303,666**

Population: **10,003**

Employees:

Full Time:	<b>69</b>
Part Time:	<b>3</b>
Salaries Paid:	<b>\$2,747,152</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,417,531</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$242</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$7,830,562</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$7,238,659</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$783</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$724</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$591,903</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>34.34%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,485,595</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$248</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$83,545</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$9,906,630</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$12,501,201</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,250</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.79%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$15,158,673</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,515</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$6,586,820</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$2,814,150</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$658</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$281</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$3,772,670</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>671.67%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$18,901,733</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,890</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Shumway Village**

Unit Code: **025/045/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$332,982**

Equalized Assessed Valuation: **\$774,224**

Population: **243**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

Number Submitted = **1**

Insurance

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$52,413</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$216</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$29,529</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$31,053</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$122</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$128</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$1,524</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>163.88%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$50,889</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$209</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$42,061</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Sibley Village

Unit Code: 027/050/32

County: FORD

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$143,100

Equalized Assessed Valuation: \$1,720,561

Population: 333

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$23,289

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$36,322	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$109	\$2,087	\$357
Revenue Collected During FY 05:	\$74,405	\$263,756	\$104,910
Expenditures During FY 05:	\$86,330	\$237,532	\$100,347
Per Capita Revenue:	\$223	\$4,487	\$246
Per Capita Expenditures:	\$259	\$4,086	\$239
Revenues over (under) Expenditures:	-\$11,925	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	104.15%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$89,909	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$270	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,053	\$63,201	\$
Total Unrestricted Net Assets:	\$65,856	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$143,486	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$431	\$14,062	\$428
Revenue Collected During FY 05:	\$39,560	\$246,713	\$67,356
Expenditures During FY 05:	\$24,240	\$244,927	\$81,136
Per Capita Revenue:	\$119	\$6,806	\$165
Per Capita Expenditures:	\$73	\$6,520	\$190
Operating Income (loss):	\$15,320	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	384.88%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$93,294	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$280	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Sidell Village**

Unit Code: **092/095/32** County: **VERMILION**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$208,750**

Equalized Assessed Valuation: **\$2,645,122**

Population: **626**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$26,239**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$52,656</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$84</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$128,174</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$120,463</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$205</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$192</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$7,711</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>50.11%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$60,367</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$96</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$35,786</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$16,097</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$40,278</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$64</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$105,139</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$168</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$37,850</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$28,624</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$9,226</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>399.54%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$114,365</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$183</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Sidney Village

Unit Code: 010/100/32

County: CHAMPAIGN

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$812,100

Equalized Assessed Valuation: \$12,353,841

Population: 1,100

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: \$82,412

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$136,347	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$124	\$421	\$302
Revenue Collected During FY 05:	\$231,443	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$277,298	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$210	\$630	\$495
Per Capita Expenditures:	\$252	\$602	\$497
Revenues over (under) Expenditures:	-\$45,855	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	32.90%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$91,232	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$83	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,555	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$78,677	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$581,424	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$529	\$1,039	\$690
Revenue Collected During FY 05:	\$159,956	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$150,581	\$2,093,056	\$920,282
Per Capita Revenue:	\$145	\$387	\$255
Per Capita Expenditures:	\$137	\$358	\$250
Operating Income (loss):	\$9,375	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	391.85%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$590,059	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$536	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Sigel Town**

Unit Code: **086/040/31** County: **SHELBY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$170,750**

Equalized Assessed Valuation: **\$3,050,578**

Population: **350**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$23,195**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$203,372</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$581</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$85,071</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$76,794</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$243</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$219</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$8,277</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>275.61%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$211,649</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$605</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$57,627</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$153,526</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$320,832	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$917	\$14,062	\$428
Revenue Collected During FY 05:	\$65,370	\$246,713	\$67,356
Expenditures During FY 05:	\$43,946	\$244,927	\$81,136
Per Capita Revenue:	\$187	\$6,806	\$165
Per Capita Expenditures:	\$126	\$6,520	\$190
Operating Income (loss):	\$21,424	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	778.81%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$342,256	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$978	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Silvis City**

Unit Code: **081/080/30**

County: **ROCK ISLAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,585,300**

Equalized Assessed Valuation: **\$52,456,045**

Population: **7,269**

Employees:

Full Time: **41**

Part Time: **60**

Salaries Paid: **\$2,800,146**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,421,443</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$746</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$6,865,111</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$6,580,799</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$944</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$905</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$284,312</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>65.48%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$4,308,922</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$593</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,638,860</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$2,774,178</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$12,662,299</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,742</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$5,834,350</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$803</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$939,802</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$884,557</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$129</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$122</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$55,245</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>675.58%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$5,975,887</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$822</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Simpson Village**

Unit Code: **044/035/32** County: **JOHNSON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,000**

Equalized Assessed Valuation: **\$102,367**

Population: **65**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$58,291</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$897</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$11,701</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$6,949</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$107</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$4,752</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>907.22%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$63,043</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$970</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$63,042</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Sims Village**

Unit Code: **096/045/32**

County: **WAYNE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$331,415**

Equalized Assessed Valuation: **\$573,315**

Population: **150**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$29,779**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$31,471</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$210</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$53,727</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$65,911</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$358</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$439</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$12,184</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>33.80%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$22,276</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$149</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$25,760</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$373,288</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$2,489</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$382,001</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,547</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$192,157</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$232,258</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$1,281</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$1,548</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$40,101</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>358.30%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$832,176</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$5,548</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Skokie Village**

Unit Code: **016/525/32** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$113,234,873**

Equalized Assessed Valuation: **\$2,270,230,337**

Population: **63,965**

Employees:

Full Time:	<b>465</b>
Part Time:	<b>68</b>
Salaries Paid:	<b>\$30,016,726</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$31,698,142</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$496</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$54,686,276</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$45,173,738</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$855</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$706</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$9,512,538</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>73.14%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$33,041,809</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$517</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,111,928</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$75,466,470</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$72,048,451</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$1,126</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>3.04%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$20,396,279</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$319</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$7,322,964</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$6,190,767</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$114</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$97</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$1,132,197</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>322.80%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$19,984,081</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$312</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sleepy Hollow Village**

Unit Code: **045/085/32** County: **KANE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,350,700**

Equalized Assessed Valuation: **\$107,766,818**

Population: **3,553**

Employees:

Full Time:	<b>12</b>
Part Time:	<b>14</b>
Salaries Paid:	<b>\$584,353</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,158,421</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$326</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,540,765</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,319,393</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$434</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$371</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$221,372</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>96.02%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,266,920</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$357</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$427,429</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,418,391</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,205,606	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$902	\$1,039	\$690
Revenue Collected During FY 05:	\$660,485	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$624,542	\$2,093,056	\$920,282
Per Capita Revenue:	\$186	\$387	\$255
Per Capita Expenditures:	\$176	\$358	\$250
Operating Income (loss):	\$35,943	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	519.12%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$3,242,151	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$913	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Smithfield Village**

Unit Code: **029/095/32**

County: **FULTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$54,175**

Equalized Assessed Valuation: **\$849,176**

Population: **216**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$9,451**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$264,255</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$1,223</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$38,693</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$18,487</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$179</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$86</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$20,206</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>1544.12%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$285,461</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$1,322</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$285,461</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$300,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,389</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$120,338</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$557</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$56,105</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$56,371</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$260</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$261</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$266</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>740.46%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$417,406</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,932</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Smithton Village**

Unit Code: **088/130/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,157,000**

Equalized Assessed Valuation: **\$39,512,538**

Population: **2,248**

Employees:

Full Time:	<b>13</b>
Part Time:	<b>31</b>
Salaries Paid:	<b>\$391,454</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$464,078</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$206</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$916,285</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$879,665</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$408</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$391</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$36,620</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>54.37%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$478,281</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$213</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$269,970</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$208,311</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,653,010</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$735</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,066,226</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$474</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$768,278</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$597,655</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$342</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$266</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$170,623</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>206.95%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,236,849</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$550</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Somonauk Village**

Unit Code: **019/060/32**

County: **DEKALB**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,883,707**

Equalized Assessed Valuation: **\$29,946,736**

Population: **1,300**

Employees:

Full Time: **7**

Part Time: **8**

Salaries Paid: **\$246,951**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,015,180</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$781</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$783,726</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$710,842</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$603</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$547</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$72,884</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>147.04%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,045,211</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$804</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$506,224</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,041,096</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,600,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,231</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>5.34%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,013,843</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,549</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$439,704</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$285,883</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$338</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$220</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$153,821</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>816.03%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,332,877</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,795</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Sorento Village**

Unit Code: **003/045/32** County: **BOND**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$780,040**

Equalized Assessed Valuation: **\$1,513,511**

Population: **601**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>14</b>
Salaries Paid:	<b>\$42,417</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$177,360</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$295</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$110,245</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$132,465</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$183</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$220</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$22,220</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>152.44%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$201,935</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$336</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$201,935</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$515,380</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$858</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$215,347</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$358</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$181,562</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$266,961</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$302</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$444</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$85,399</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>48.68%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$129,948</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$216</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** South Barrington Village

**Unit Code:** 016/530/32      **County:** COOK

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$8,426,698

**Equalized Assessed Valuation:** \$296,047,169

**Population:** 3,760

**Employees:**

<b>Full Time:</b>	22
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$1,475,638

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,368,334	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$364	\$421	\$302
Revenue Collected During FY 05:	\$4,822,707	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,615,744	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,283	\$630	\$495
Per Capita Expenditures:	\$962	\$602	\$497
Revenues over (under) Expenditures:	\$1,206,963	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	64.31%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,325,297	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$618	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$930,066	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,309,883	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$11,585,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$3,081</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>3.91%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,945,738</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$517</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$164,049</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$250,401</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$67</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$86,352</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>742.56%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,859,386</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$495</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **South Beloit City**

Unit Code: **101/050/30** County: **WINNEBAGO**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,298,063**

Equalized Assessed Valuation: **\$73,976,696**

Population: **5,397**

Employees:

Full Time:	<b>32</b>
Part Time:	<b>36</b>
Salaries Paid:	<b>\$1,513,272</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,869,244</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$717</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$5,166,627</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$3,484,843</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$957</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$646</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$1,681,784</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>127.57%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$4,445,620</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$824</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$611,796</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$5,371,419</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,300,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$426</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,024,034</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$746</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,752,979</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,064,851</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$325</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$197</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$688,128</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>442.52%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$4,712,162</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$873</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** South Chicago Heights Village

**Unit Code:** 016/535/32

**County:** COOK

**Fiscal Year End:**

4/30/2005

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$6,666,027

**Equalized Assessed Valuation:**

\$67,011,508

**Population:**

3,911

**Employees:**

**Full Time:**

42

**Part Time:**

69

**Salaries Paid:**

\$1,527,938

#### Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$166,683	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$43	\$421	\$302
Revenue Collected During FY 05:	\$3,387,984	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,526,677	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$866	\$630	\$495
Per Capita Expenditures:	\$902	\$602	\$497
Revenues over (under) Expenditures:	-\$138,693	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	0.34%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$12,160	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$3	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,363	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$532,549	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$5,567,999</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,424</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>5.79%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$459,680</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$118</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$835,558</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$916,041</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$214</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$234</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$80,483</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>-58.97%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>-\$540,163</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>-\$138</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** South Elgin Village

**Unit Code:** 045/090/32      **County:** KANE

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$14,142,566

**Equalized Assessed Valuation:** \$556,564,544

**Population:** 20,844

**Employees:**

<b>Full Time:</b>	78
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$4,209,909

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,778,289	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$325	\$421	\$302
Revenue Collected During FY 05:	\$9,459,824	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$8,376,147	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$454	\$630	\$495
Per Capita Expenditures:	\$402	\$602	\$497
Revenues over (under) Expenditures:	\$1,083,677	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	91.26%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$7,643,918	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$367	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,871,412	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$9,522,006	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$6,100,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$293</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$7,646,316</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$367</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,998,374</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$3,435,451</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$165</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$562,923</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>222.10%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$7,630,179</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$366</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: South Holland Village

Unit Code: 016/540/32

County: COOK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$28,461,197

Equalized Assessed Valuation: \$377,702,316

Population: 22,500

Employees:

Full Time: 136

Part Time: 105

Salaries Paid: \$8,874,589

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,947,358	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$131	\$421	\$302
Revenue Collected During FY 05:	\$19,208,988	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$18,007,050	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$854	\$630	\$495
Per Capita Expenditures:	\$800	\$602	\$497
Revenues over (under) Expenditures:	\$1,201,938	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	17.33%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,121,111	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$139	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$505,801	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$4,335,728	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$19,455,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$865</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.41%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$5,681,621</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$253</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,969,935</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$3,087,939</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$132</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$137</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$118,004</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>201.22%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$6,213,617</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$276</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **South Jacksonville Village**

Unit Code: **069/045/32** County: **MORGAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,504,145**

Equalized Assessed Valuation: **\$34,364,188**

Population: **3,475**

Employees:

Full Time:	<b>13</b>
Part Time:	<b>21</b>
Salaries Paid:	<b>\$461,452</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,894,798</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$545</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,242,665</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,445,109</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$358</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$416</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$202,444</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>181.98%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,629,797</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$757</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,675,154</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,565,126</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$738</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,616,521</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,328</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$849,200</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$844,282</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$244</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$243</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$4,918</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>546.27%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$4,612,076</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,327</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** South Pekin Village

**Unit Code:** 090/075/32      **County:** TAZEWELL

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$7,243,817

**Equalized Assessed Valuation:** \$6,002,377

**Population:** 1,162

**Employees:**

<b>Full Time:</b>	5
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$181,075

#### Blended Component Units

Number Submitted = 1

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$56,837	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$49	\$421	\$302
Revenue Collected During FY 05:	\$332,963	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$365,699	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$287	\$630	\$495
Per Capita Expenditures:	\$315	\$602	\$497
Revenues over (under) Expenditures:	-\$32,736	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	7.96%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$29,101	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$25	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,145	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$5,044	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,069,223</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$920</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$854,471</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$735</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$391,172</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$346,826</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$337</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$298</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$44,346</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>-235.02%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>-\$815,125</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>-\$701</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **South Roxana Village**

Unit Code: **057/110/32** County: **MADISON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,399,500**

Equalized Assessed Valuation: **\$11,320,390**

Population: **1,888**

Employees:

Full Time:	<b>8</b>
Part Time:	<b>7</b>
Salaries Paid:	<b>\$396,588</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$50,644</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$642,274</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$681,217</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$340</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$361</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$38,943</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>3.19%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$21,701</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$11</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$184,207</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$94,085</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$50</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.27%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$32,970</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$17</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$414,558</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$517,139</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$274</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$102,581</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>393.43%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,034,580</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,078</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **South Wilmington Village**

Unit Code: **032/070/32** County: **GRUNDY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$410,700**

Equalized Assessed Valuation: **\$8,566,709**

Population: **1,000**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>11</b>
Salaries Paid:	<b>\$67,143</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$183,077</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$183</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$252,468</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$229,433</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$252</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$229</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$23,035</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>89.84%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$206,112</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$206</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$206,113</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$42,785</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$43</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$48,304</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$48</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$92,760</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$125,827</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$126</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$33,067</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>12.11%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$15,237</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$15</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Southern View Village

Unit Code: 083/110/32

County: SANGAMON

Fiscal Year End: 5/31/2005

Accounting Method: Combination

Appropriation or Budget: \$756,238

Equalized Assessed Valuation: \$17,531,289

Population: 1,700

Employees:

Full Time: 7

Part Time: 4

Salaries Paid: \$283,607

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$811,343	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$477	\$421	\$302
Revenue Collected During FY 05:	\$640,278	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$578,261	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$377	\$630	\$495
Per Capita Expenditures:	\$340	\$602	\$497
Revenues over (under) Expenditures:	\$62,017	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	151.03%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$873,360	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$514	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,176	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$754,184	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$54,830</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$32</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	\$	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	\$	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	\$	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	\$	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	\$	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	\$	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Sparland Village**

Unit Code: **059/025/32** County: **MARSHALL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$270,504**

Equalized Assessed Valuation: **\$3,118,475**

Population: **504**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$38,387**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$114,356</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$227</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$89,701</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$60,313</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$178</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$120</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$29,388</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>206.20%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$124,363</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$247</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,591</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$65,772</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$300,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$595</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$285,924</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$567</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$96,810</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$133,466</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$36,656</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>201.29%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$268,649</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$533</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sparta City**

Unit Code: **079/065/30** County: **RANDOLPH**

Fiscal Year End: **3/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,331,260**

Equalized Assessed Valuation: **\$30,242,217**

Population: **4,486**

Employees:

Full Time:	<b>44</b>
Part Time:	<b>58</b>
Salaries Paid:	<b>\$1,469,318</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$8,409,127</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$1,875</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$4,337,043</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$3,499,587</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$967</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$780</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$837,456</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>249.13%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$8,718,529</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$1,943</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$454,663</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$5,001,824</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$12,643,915</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,819</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>11.44%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,287,466</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$956</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,705,218</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,179,696</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$380</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$525,522</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>413.94%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$4,883,197</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,089</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Spaulding Village

Unit Code: 083/115/32

County: SANGAMON

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$

Equalized Assessed Valuation: \$

Population:

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$145,750	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$	\$2,087	\$357
Revenue Collected During FY 05:	\$104,615	\$263,756	\$104,910
Expenditures During FY 05:	\$103,545	\$237,532	\$100,347
Per Capita Revenue:	\$	\$4,487	\$246
Per Capita Expenditures:	\$	\$4,086	\$239
Revenues over (under) Expenditures:	\$1,070	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	147.02%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$152,227	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Spillertown Village**

Unit Code: **100/075/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,178**

Equalized Assessed Valuation: **\$774,322**

Population: **220**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$3,873**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$63,232</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$287</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$33,881</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$35,319</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$1,438</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>174.96%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$61,794</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$281</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$61,794</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$78,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$355</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$412,005</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,873</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$34,675</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$50,191</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$158</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$228</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$15,516</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>789.96%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$396,489</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,802</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Spring Grove Village

Unit Code: 063/100/32

County: MCHENRY

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,985,897

Equalized Assessed Valuation: \$166,233,614

Population: 4,978

Employees:

Full Time: 17

Part Time: 6

Salaries Paid: \$813,779

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,574,810	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$517	\$421	\$302
Revenue Collected During FY 05:	\$2,494,236	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$2,016,183	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$501	\$630	\$495
Per Capita Expenditures:	\$405	\$602	\$497
Revenues over (under) Expenditures:	\$478,053	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	135.92%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,740,316	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$550	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$462,523	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$3,279,116	\$1,361,780	\$681,255



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,834,643</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$569</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$18,685</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$4</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$235,215</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$478,592</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$47</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$96</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$243,377</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>0.87%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$4,151</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Spring Valley City

Unit Code: 006/105/30

County: BUREAU

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$13,288,050

Equalized Assessed Valuation: \$54,269,052

Population: 5,500

Employees:

Full Time: 29

Part Time: 127

Salaries Paid: \$1,332,514

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$543,215	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$99	\$421	\$302
Revenue Collected During FY 05:	\$2,806,613	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,174,023	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$510	\$630	\$495
Per Capita Expenditures:	\$577	\$602	\$497
Revenues over (under) Expenditures:	-\$367,410	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	23.04%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$731,163	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$133	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,076	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$880,715	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$4,617,463</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$840</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.96%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,332,918</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,151</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,134,875</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,070,008</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$206</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$195</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$64,867</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>530.35%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$5,674,758</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,032</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

**Unit Name:** Springfield City

**Unit Code:** 083/120/30      **County:** SANGAMON

**Fiscal Year End:** 2/28/2005

**Accounting Method:** Combination

**Appropriation or Budget:** \$343,799,364

**Equalized Assessed Valuation:** \$1,748,394,988

**Population:** 111,454

**Employees:**

<b>Full Time:</b>	1,657
<b>Part Time:</b>	85
<b>Salaries Paid:</b>	\$88,429,754

#### Blended Component Units

Number Submitted = 3

Fire Pension

Oak Ridge Cemetery

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$13,061,523</b>	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	<b>\$117</b>	\$342	\$294
Revenue Collected During FY 05:	<b>\$111,118,011</b>	\$41,840,196	\$29,116,183
Expenditures During FY 05:	<b>\$97,707,493</b>	\$39,219,885	\$28,246,258
Per Capita Revenue:	<b>\$997</b>	\$795	\$759
Per Capita Expenditures:	<b>\$877</b>	\$753	\$732
Revenues over (under) Expenditures:	<b>\$13,410,518</b>	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	<b>21.11%</b>	55.21%	45.48%
Ending Fund Balance for FY 05:	<b>\$20,625,617</b>	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	<b>\$185</b>	\$394	\$314

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,456,841</b>	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	<b>-\$23,812,929</b>	\$8,637,040	\$9,499,158



## Fiscal Year 2005

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$301,119,510</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$2,702</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>4.28%</b>	<b>4.40%</b>	<b>2.85%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$396,179,867</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3,555</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$158,195,658</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$154,527,537</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$1,419</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$1,386</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$3,668,121</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>261.13%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$403,510,036</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$3,620</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **St. Anne Village**

Unit Code: **046/085/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,151,000**

Equalized Assessed Valuation: **\$9,661,388**

Population: **1,200**

Employees:

Full Time:	<b>5</b>
Part Time:	<b>16</b>
Salaries Paid:	<b>\$232,934</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$126,645</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$106</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$420,484</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$510,377</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$350</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$425</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$89,893</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>7.20%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$36,752</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$36,752</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$835,609</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$696</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,532,909</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,277</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$181,231</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$217,376</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$151</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$181</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$36,145</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>688.56%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,496,764</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,247</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: St. Augustine Village

Unit Code: 048/055/32

County: KNOX

Fiscal Year End: 6/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$62,950

Equalized Assessed Valuation: \$536,912

Population: 151

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$11,970

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$59,660	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$395	\$2,087	\$357
Revenue Collected During FY 05:	\$73,885	\$263,756	\$104,910
Expenditures During FY 05:	\$70,438	\$237,532	\$100,347
Per Capita Revenue:	\$489	\$4,487	\$246
Per Capita Expenditures:	\$466	\$4,086	\$239
Revenues over (under) Expenditures:	\$3,447	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	87.82%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$61,857	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$410	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$61,857	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$23,587	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$156	\$14,062	\$428
Revenue Collected During FY 05:	\$13,529	\$246,713	\$67,356
Expenditures During FY 05:	\$20,590	\$244,927	\$81,136
Per Capita Revenue:	\$90	\$6,806	\$165
Per Capita Expenditures:	\$136	\$6,520	\$190
Operating Income (loss):	-\$7,061	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	86.33%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$17,776	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$118	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **St. Charles City**

Unit Code: **045/080/30** County: **KANE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$138,656,600**

Equalized Assessed Valuation: **\$1,247,519,067**

Population: **31,834**

Employees:

Full Time:	<b>274</b>
Part Time:	<b>116</b>
Salaries Paid:	<b>\$20,273,572</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$12,812,296</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$402</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$37,463,480</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$30,398,765</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$1,177</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$955</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$7,064,715</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>56.68%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$17,228,981</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$541</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,563,203</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>-\$1,439,033</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$59,655,787</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$1,874</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>3.38%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$108,449,308</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3,407</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$44,939,651</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$43,870,319</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$1,412</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$1,378</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$1,069,332</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>251.55%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$110,355,307</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$3,467</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **St. David Village**

Unit Code: **029/090/32** County: **FULTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$134,962**

Equalized Assessed Valuation: **\$2,856,021**

Population: **610**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$21,608**

#### Blended Component Units

Number Submitted = **2**

Insurance

Motor Fuel

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$198,767</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$326</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$92,461</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$76,609</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$152</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$126</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$15,852</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>285.92%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$219,037</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$359</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$219,037</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: St. Elmo City

Unit Code: 026/030/30

County: FAYETTE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,773,000

Equalized Assessed Valuation: \$7,964,555

Population: 1,456

Employees:

Full Time: 9

Part Time: 4

Salaries Paid: \$235,945

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$633,551	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$435	\$421	\$302
Revenue Collected During FY 05:	\$495,960	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$494,424	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$341	\$630	\$495
Per Capita Expenditures:	\$340	\$602	\$497
Revenues over (under) Expenditures:	\$1,536	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	128.45%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$635,087	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$436	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$155,233	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$479,855	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$240,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$165</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,505,944</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,721</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$577,103</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$652,993</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$396</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$448</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$75,890</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>372.14%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,430,054</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,669</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: St. Francisville City

Unit Code: 051/030/30

County: LAWRENCE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$659,350

Equalized Assessed Valuation: \$3,222,906

Population: 759

Employees:

Full Time: 2

Part Time: 23

Salaries Paid: \$111,857

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$89,715	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$118	\$2,087	\$357
Revenue Collected During FY 05:	\$159,752	\$263,756	\$104,910
Expenditures During FY 05:	\$144,852	\$237,532	\$100,347
Per Capita Revenue:	\$210	\$4,487	\$246
Per Capita Expenditures:	\$191	\$4,086	\$239
Revenues over (under) Expenditures:	\$14,900	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	72.22%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$104,615	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$138	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,238	\$63,201	\$
Total Unrestricted Net Assets:	\$21,950	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$622,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$819</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$986,825</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,300</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$206,410</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$217,935</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$287</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$11,525</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>447.52%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$975,300</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,285</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **St. Jacob Village**

Unit Code: **057/105/32** County: **MADISON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,166,005**

Equalized Assessed Valuation: **\$10,433,540**

Population: **1,100**

Employees:

Full Time:	<b>7</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$216,863</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>-\$11,218</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>-\$10</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$252,826</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$559,245</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$230</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$508</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$306,419</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>-21.97%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>-\$122,863</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>-\$112</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>-\$122,863</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$552,057</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$502</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$952,365</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$866</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$331,313</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$369,162</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$301</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$336</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$37,849</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>253.37%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$935,330</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$850</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **St. Johns Village**

Unit Code: **073/025/32** County: **PERRY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$153,244**

Equalized Assessed Valuation: **\$1,244,320**

Population: **218**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$5,767**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$172,261</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$790</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$102,574</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$127,246</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$471</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$584</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$24,672</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>115.99%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$147,589</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$677</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$72,678</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$77,421</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$10,309</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$47</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$9,770</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$45</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$25,653</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$28,208</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$118</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$129</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$2,555</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>-43.69%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>-\$12,325</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>-\$57</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: St. Joseph Village

Unit Code: 010/105/32

County: CHAMPAIGN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,390,800

Equalized Assessed Valuation: \$40,265,820

Population: 29,125

Employees:

Full Time: 4

Part Time: 3

Salaries Paid: \$242,602

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$433,026	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$15	\$342	\$294
Revenue Collected During FY 05:	\$957,154	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$827,610	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$33	\$795	\$759
Per Capita Expenditures:	\$28	\$753	\$732
Revenues over (under) Expenditures:	\$129,544	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	90.84%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$751,768	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$26	\$394	\$314

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$1,832,144	\$8,637,040	\$9,499,158



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$66,000</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$2</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$569,351</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$20</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$384,872</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$254,022</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$13</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$9</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$130,850</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>330.88%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$840,514</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$29</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: St. Libory Village

Unit Code: 088/115/32

County: ST. CLAIR

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$129,200

Equalized Assessed Valuation: \$6,215,081

Population: 650

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$52,205

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$293,514	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$452	\$2,087	\$357
Revenue Collected During FY 05:	\$156,564	\$263,756	\$104,910
Expenditures During FY 05:	\$111,575	\$237,532	\$100,347
Per Capita Revenue:	\$241	\$4,487	\$246
Per Capita Expenditures:	\$172	\$4,086	\$239
Revenues over (under) Expenditures:	\$44,989	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	303.39%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$338,503	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$521	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$504,894	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$175,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$269</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$798,779</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,229</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$172,104</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$114,614</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$265</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$176</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$57,490</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>1441.20%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,651,815</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$2,541</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **St. Peter Village**

Unit Code: **026/035/32** County: **FAYETTE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,146,650**

Equalized Assessed Valuation: **\$3,015,980**

Population: **360**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>12</b>
Salaries Paid:	<b>\$76,495</b>

#### Blended Component Units

Number Submitted = 1  
St. Peter Village

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$119,193</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$331</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$149,398</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$190,324</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$415</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$529</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$40,926</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>41.12%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$78,267</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$217</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$78,267</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$453,004	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,258	\$14,062	\$428
Revenue Collected During FY 05:	\$144,476	\$246,713	\$67,356
Expenditures During FY 05:	\$193,133	\$244,927	\$81,136
Per Capita Revenue:	\$401	\$6,806	\$165
Per Capita Expenditures:	\$536	\$6,520	\$190
Operating Income (loss):	-\$48,657	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	235.35%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$454,537	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,263	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Standard Village**

Unit Code: **078/035/32** County: **PUTNAM**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$604,425**

Equalized Assessed Valuation: **\$2,075,270**

Population: **300**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$10,567**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$142,750</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$476</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$80,121</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$50,660</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$267</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$169</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$29,461</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>339.93%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$172,211</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$574</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$815</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$171,396</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$368,333</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,228</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>17.75%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$149,084</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$497</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$53,405</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$43,184</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$178</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$144</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$10,221</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>368.90%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$159,305</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$531</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Standard City Village

Unit Code: 056/110/32

County: MACOUPIN

Fiscal Year End: 6/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$28,000

Equalized Assessed Valuation: \$578,775

Population: 125

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$1,320

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$32,795	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$262	\$2,087	\$357
Revenue Collected During FY 05:	\$23,028	\$263,756	\$104,910
Expenditures During FY 05:	\$21,919	\$237,532	\$100,347
Per Capita Revenue:	\$184	\$4,487	\$246
Per Capita Expenditures:	\$175	\$4,086	\$239
Revenues over (under) Expenditures:	\$1,109	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	154.68%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$33,904	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$271	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,795	\$63,201	\$
Total Unrestricted Net Assets:	\$30,109	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$1	\$246,713	\$67,356
Expenditures During FY 05:	\$1	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Stanford Village**

Unit Code: **064/105/32** County: **MCLEAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$624,463**

Equalized Assessed Valuation: **\$5,522,281**

Population: **670**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>11</b>
Salaries Paid:	<b>\$98,511</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$129,969</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$194</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$254,959</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$233,145</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$381</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$348</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$21,814</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>90.15%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$210,174</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$314</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,647</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$82,528</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$365,801</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$546</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>6.62%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$434,243</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$648</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$86,708</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$81,136</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$129</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$121</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$5,572</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>560.88%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$455,076</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$679</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Staunton City

Unit Code: 056/115/30

County: MACOUPIN

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$6,970,586

Equalized Assessed Valuation: \$39,150,162

Population: 5,030

Employees:

Full Time: 20

Part Time: 41

Salaries Paid: \$991,819

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,250,770	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$249	\$421	\$302
Revenue Collected During FY 05:	\$1,561,512	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,612,686	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$310	\$630	\$495
Per Capita Expenditures:	\$321	\$602	\$497
Revenues over (under) Expenditures:	-\$51,174	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	73.18%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,180,165	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$235	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,180,165	\$1,361,780	\$681,255



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,535,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$305</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>3.92%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$7,869,156</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,564</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,311,209</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,225,802</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$261</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$244</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$85,407</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>650.51%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$7,973,994</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,585</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Steeleville Village**

Unit Code: **079/070/32**

County: **RANDOLPH**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,165,840**

Equalized Assessed Valuation: **\$19,945,503**

Population: **2,077**

Employees:

Full Time: **9**

Part Time: **42**

Salaries Paid: **\$353,115**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,107,433</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$533</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,074,192</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,184,008</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$517</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$570</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$109,816</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>90.44%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,070,847</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$516</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$54,990</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,015,857</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$704,559</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$339</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,170,444</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$564</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$268,752</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$505,938</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$129</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$244</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$237,186</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>184.46%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$933,258</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$449</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Steger Village**

Unit Code: **016/545/32** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,898,000**

Equalized Assessed Valuation: **\$112,159,885**

Population: **9,682**

Employees:

Full Time:	<b>37</b>
Part Time:	<b>25</b>
Salaries Paid:	<b>\$2,028,280</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,030,542</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$210</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$4,817,960</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$4,676,444</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$498</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$483</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$141,516</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>48.38%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,262,667</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$234</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$2,396,332</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$1,867,319**

#### Averages

**\$6,504,798**

#### Medians

**\$1,594,130**

Per Capita Debt:

**\$193**

**\$1,022**

**\$486**

General Obligation Debt over EAV:

**0.00%**

**1.64%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$2,543,150**

#### Averages

**\$6,740,909**

#### Medians

**\$2,288,099**

Per Capita Beginning Retained Earnings for FY 05:

**\$263**

**\$1,039**

**\$690**

Revenue Collected During FY 05:

**\$1,030,990**

**\$2,356,848**

**\$1,024,336**

Expenditures During FY 05:

**\$494,501**

**\$2,093,056**

**\$920,282**

Per Capita Revenue:

**\$106**

**\$387**

**\$255**

Per Capita Expenditures:

**\$51**

**\$358**

**\$250**

Operating Income (loss):

**\$536,489**

**\$263,793**

**\$22,695**

Ratio of Retained Earnings to Expenditures:

**593.11%**

**396.02%**

**335.57%**

Ending Retained Earnings for FY 05:

**\$2,932,956**

**\$7,642,353**

**\$2,932,470**

Per Capita Ending Retained Earnings:

**\$303**

**\$1,217**

**\$926**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Sterling City

Unit Code: 098/055/30

County: WHITESIDE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,654,270

Equalized Assessed Valuation: \$150,844,131

Population: 15,596

Employees:

Full Time: 109

Part Time: 24

Salaries Paid: \$5,119,628

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$8,161,711	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$523	\$421	\$302
Revenue Collected During FY 05:	\$10,908,492	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$11,247,759	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$699	\$630	\$495
Per Capita Expenditures:	\$721	\$602	\$497
Revenues over (under) Expenditures:	-\$339,267	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	70.44%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$7,923,038	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$508	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,025,291	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$4,416,215	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$11,627,886</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$746</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$8,750,641</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$561</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,383,941</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,302,882</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$89</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$84</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$81,059</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>675.17%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$8,796,700</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$564</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Stewardson Village**

Unit Code: **086/045/32** County: **SHELBY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,419,000**

Equalized Assessed Valuation: **\$5,199,233**

Population: **750**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>2</b>
Salaries Paid:	<b>\$114,729</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$130,214</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$174</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$168,995</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$153,487</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$225</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$205</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$15,508</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>93.64%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$143,722</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$192</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$81,845</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$58,479</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$206,627</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$276</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$315,416</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$421</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$474,289</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$176,577</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$632</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$297,712</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>867.34%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,531,527</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$2,042</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Stickney Village**

Unit Code: **016/550/32** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,969,870**

Equalized Assessed Valuation: **\$112,661,293**

Population: **6,148**

Employees:

Full Time:	<b>46</b>
Part Time:	<b>63</b>
Salaries Paid:	<b>\$2,901,704</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$901,665</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$147</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$4,577,080</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$4,750,704</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$744</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$773</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$173,624</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>15.32%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$728,041</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$118</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,523,971</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$65,458</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$4,852,824</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$789</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.13%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,851,616</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$464</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,407,120</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,504,693</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$229</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$245</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$97,573</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>183.03%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,754,043</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$448</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Stillman Valley Village

Unit Code: 071/060/32

County: OGLE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,491,525

Equalized Assessed Valuation: \$13,479,535

Population: 1,072

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: \$60,000

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$207,254	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$193	\$421	\$302
Revenue Collected During FY 05:	\$301,319	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$338,821	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$281	\$630	\$495
Per Capita Expenditures:	\$316	\$602	\$497
Revenues over (under) Expenditures:	-\$37,502	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	50.10%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$169,752	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$158	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$169,752	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$392,774</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$366</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$553,734</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$517</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$283,627</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$786,772</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$265</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$734</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$503,145</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>6.43%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$50,589</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$47</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Stockton Village

Unit Code: 043/050/32

County: JO DAVIESS

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,426,172

Equalized Assessed Valuation: \$19,341,991

Population: 1,926

Employees:

Full Time: 8

Part Time: 13

Salaries Paid: \$403,359

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,847,174	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$959	\$421	\$302
Revenue Collected During FY 05:	\$772,647	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$729,982	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$401	\$630	\$495
Per Capita Expenditures:	\$379	\$602	\$497
Revenues over (under) Expenditures:	\$42,665	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	208.32%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,520,698	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$790	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$202,687	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,291,556	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$4,010,407**

#### Averages

**\$6,504,798**

#### Medians

**\$1,594,130**

Per Capita Debt:

**\$2,082**

**\$1,022**

**\$486**

General Obligation Debt over EAV:

**0.00%**

**1.64%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$1,848,419**

#### Averages

**\$6,740,909**

#### Medians

**\$2,288,099**

Per Capita Beginning Retained Earnings for FY 05:

**\$960**

**\$1,039**

**\$690**

Revenue Collected During FY 05:

**\$732,148**

**\$2,356,848**

**\$1,024,336**

Expenditures During FY 05:

**\$773,908**

**\$2,093,056**

**\$920,282**

Per Capita Revenue:

**\$380**

**\$387**

**\$255**

Per Capita Expenditures:

**\$402**

**\$358**

**\$250**

Operating Income (loss):

**-\$41,760**

**\$263,793**

**\$22,695**

Ratio of Retained Earnings to Expenditures:

**270.21%**

**396.02%**

**335.57%**

Ending Retained Earnings for FY 05:

**\$2,091,184**

**\$7,642,353**

**\$2,932,470**

Per Capita Ending Retained Earnings:

**\$1,086**

**\$1,217**

**\$926**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Stone Park Village

Unit Code: 016/555/32

County: COOK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,568,561

Equalized Assessed Valuation: \$47,402,962

Population: 5,127

Employees:

Full Time: 38

Part Time: 57

Salaries Paid: \$2,412,480

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$348,540	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$68	\$421	\$302
Revenue Collected During FY 05:	\$4,358,955	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$5,247,886	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$850	\$630	\$495
Per Capita Expenditures:	\$1,024	\$602	\$497
Revenues over (under) Expenditures:	-\$888,931	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	-2.03%	87.70%	65.58%
Ending Fund Balance for FY 05:	-\$106,471	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	-\$21	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,204,006	\$1,361,780	\$681,255



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$9,819,316</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,915</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>13.25%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$915,388</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$179</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$690,006</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$818,698</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$135</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$128,692</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>57.15%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$467,864</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$91</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name:** Stonefort Village

**Unit Code:** 100/080/32      **County:** WILLIAMSON

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$150,412

**Equalized Assessed Valuation:** \$1,023,620

**Population:** 292

**Employees:**

<b>Full Time:</b>	1
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$9,262

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$50,872</b>	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	<b>\$174</b>	\$2,087	\$357
Revenue Collected During FY 05:	<b>\$46,763</b>	\$263,756	\$104,910
Expenditures During FY 05:	<b>\$50,776</b>	\$237,532	\$100,347
Per Capita Revenue:	<b>\$160</b>	\$4,487	\$246
Per Capita Expenditures:	<b>\$174</b>	\$4,086	\$239
Revenues over (under) Expenditures:	<b>-\$4,013</b>	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	<b>109.17%</b>	280.59%	162.74%
Ending Fund Balance for FY 05:	<b>\$55,430</b>	\$267,258	\$151,413
Per Capita Ending Fund Balance:	<b>\$190</b>	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$29,071</b>	\$63,201	\$
Total Unrestricted Net Assets:	<b>-\$14,706</b>	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$308,065</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$1,055</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$150,066</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$514</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$107,251</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$119,101</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$367</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$408</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$11,850</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>-143.52%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>-\$170,932</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>-\$585</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Stonington Village**

Unit Code: **011/060/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$235,100**

Equalized Assessed Valuation: **\$6,867,091**

Population: **960**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$186,532</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$82,007</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$85</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$208,524</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$159,154</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$217</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$166</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$49,370</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>82.55%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$131,377</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$137</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$131,377</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,959,759	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$3,083	\$14,062	\$428
Revenue Collected During FY 05:	\$810,460	\$246,713	\$67,356
Expenditures During FY 05:	\$865,414	\$244,927	\$81,136
Per Capita Revenue:	\$844	\$6,806	\$165
Per Capita Expenditures:	\$901	\$6,520	\$190
Operating Income (loss):	-\$54,954	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	335.65%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$2,904,805	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$3,026	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Stoy Village

Unit Code: 017/035/32

County: CRAWFORD

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$30,000

Equalized Assessed Valuation: \$702,562

Population: 118

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$56,272	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$477	\$2,087	\$357
Revenue Collected During FY 05:	\$27,902	\$263,756	\$104,910
Expenditures During FY 05:	\$9,993	\$237,532	\$100,347
Per Capita Revenue:	\$236	\$4,487	\$246
Per Capita Expenditures:	\$85	\$4,086	\$239
Revenues over (under) Expenditures:	\$17,909	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	742.33%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$74,181	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$629	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Strasburg Village**

Unit Code: **086/050/32** County: **SHELBY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$364,850**

Equalized Assessed Valuation: **\$3,653,466**

Population: **603**

Employees:

Full Time:	2
Part Time:	6
Salaries Paid:	\$64,867

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$68,509</b>	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	<b>\$114</b>	\$2,087	\$357
Revenue Collected During FY 05:	<b>\$132,078</b>	\$263,756	\$104,910
Expenditures During FY 05:	<b>\$120,040</b>	\$237,532	\$100,347
Per Capita Revenue:	<b>\$219</b>	\$4,487	\$246
Per Capita Expenditures:	<b>\$199</b>	\$4,086	\$239
Revenues over (under) Expenditures:	<b>\$12,038</b>	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	<b>67.10%</b>	280.59%	162.74%
Ending Fund Balance for FY 05:	<b>\$80,547</b>	\$267,258	\$151,413
Per Capita Ending Fund Balance:	<b>\$134</b>	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,908</b>	\$63,201	\$
Total Unrestricted Net Assets:	<b>\$65,639</b>	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$424,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$703</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$768,685</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,275</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$152,620</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$161,419</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$253</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$8,799</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>470.75%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$759,886</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,260</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Strawn Village**

Unit Code: **053/075/32** County: **LIVINGSTON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,392**

Equalized Assessed Valuation: **\$679,373**

Population: **104**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$5,015**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$70,432</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$677</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$24,196</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$39,888</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$233</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$384</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$15,692</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>137.23%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$54,740</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$526</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$390</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$54,350</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$308,420	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$2,966	\$14,062	\$428
Revenue Collected During FY 05:	\$8,950	\$246,713	\$67,356
Expenditures During FY 05:	\$20,823	\$244,927	\$81,136
Per Capita Revenue:	\$86	\$6,806	\$165
Per Capita Expenditures:	\$200	\$6,520	\$190
Operating Income (loss):	-\$11,873	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1424.13%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$296,547	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$2,851	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Streamwood Village**

Unit Code: **016/560/32** County: **COOK**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,867,301**

Equalized Assessed Valuation: **\$693,536,406**

Population: **39,217**

Employees:

Full Time:	<b>189</b>
Part Time:	<b>46</b>
Salaries Paid:	<b>\$13,319,847</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$9,611,126</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$245</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$20,897,228</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$17,446,618</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$533</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$445</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$3,450,610</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>65.96%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$11,507,877</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$293</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$31,191,224</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$17,175,000</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$438</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>2.48%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$52,274,272</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,333</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$7,543,256</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$8,155,380</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$208</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>-\$612,124</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>708.81%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$57,805,795</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$1,474</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Streator City**

Unit Code: **050/110/30** County: **LASALLE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,391,508**

Equalized Assessed Valuation: **\$88,677,300**

Population: **14,190**

Employees:

Full Time:	<b>96</b>
Part Time:	<b>35</b>
Salaries Paid:	<b>\$3,400,222</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,988,998</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$281</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$7,703,267</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$9,000,925</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$543</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$634</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$1,297,658</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>29.95%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,696,082</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$190</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,810,413</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$885,669</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$11,257,831</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$793</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>11.10%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$24,380,621</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,718</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,000,332</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$3,119,388</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$211</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$220</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$119,056</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>777.77%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$24,261,565</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,710</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Stronghurst Village

Unit Code: 036/045/32

County: HENDERSON

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$408,810

Equalized Assessed Valuation: \$5,418,955

Population: 1,000

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: \$100,620

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$620,102	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$620	\$2,087	\$357
Revenue Collected During FY 05:	\$259,882	\$263,756	\$104,910
Expenditures During FY 05:	\$291,588	\$237,532	\$100,347
Per Capita Revenue:	\$260	\$4,487	\$246
Per Capita Expenditures:	\$292	\$4,086	\$239
Revenues over (under) Expenditures:	-\$31,706	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	225.56%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$657,710	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$658	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$657,710	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$33,351</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$33</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$266,206</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$266</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$197,287</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$174,167</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$197</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$174</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$23,120</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>126.32%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$220,012</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$220</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Sublette Village

Unit Code: 052/060/32 County: LEE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$386,050

Equalized Assessed Valuation: \$5,926,659

Population: 450

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$8,050

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$440,644	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$979	\$2,087	\$357
Revenue Collected During FY 05:	\$262,225	\$263,756	\$104,910
Expenditures During FY 05:	\$178,740	\$237,532	\$100,347
Per Capita Revenue:	\$583	\$4,487	\$246
Per Capita Expenditures:	\$397	\$4,086	\$239
Revenues over (under) Expenditures:	\$83,485	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	289.35%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$517,180	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$1,149	\$2,416	\$390

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$517,180	\$28,570	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$10,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$22</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.17%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$31,191</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$69</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$50,313</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$50,759</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$113</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$446</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>63.06%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$32,010</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$71</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Sugar Grove Village

**Unit Code:** 045/095/32      **County:** KANE

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$4,870,348

**Equalized Assessed Valuation:** \$200,390,480

**Population:** 6,016

**Employees:**

<b>Full Time:</b>	32
<b>Part Time:</b>	17
<b>Salaries Paid:</b>	\$1,598,690

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,304,660	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$217	\$421	\$302
Revenue Collected During FY 05:	\$3,541,519	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,192,363	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$589	\$630	\$495
Per Capita Expenditures:	\$531	\$602	\$497
Revenues over (under) Expenditures:	\$349,156	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	49.91%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,593,277	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$265	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,860	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$4,795,017	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$13,572,575**

#### Averages

**\$6,504,798**

#### Medians

**\$1,594,130**

Per Capita Debt:

**\$2,256**

**\$1,022**

**\$486**

General Obligation Debt over EAV:

**0.00%**

**1.64%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$3,581,143**

#### Averages

**\$6,740,909**

#### Medians

**\$2,288,099**

Per Capita Beginning Retained Earnings for FY 05:

**\$595**

**\$1,039**

**\$690**

Revenue Collected During FY 05:

**\$3,826,144**

**\$2,356,848**

**\$1,024,336**

Expenditures During FY 05:

**\$2,086,425**

**\$2,093,056**

**\$920,282**

Per Capita Revenue:

**\$636**

**\$387**

**\$255**

Per Capita Expenditures:

**\$347**

**\$358**

**\$250**

Operating Income (loss):

**\$1,739,719**

**\$263,793**

**\$22,695**

Ratio of Retained Earnings to Expenditures:

**444.16%**

**396.02%**

**335.57%**

Ending Retained Earnings for FY 05:

**\$9,267,029**

**\$7,642,353**

**\$2,932,470**

Per Capita Ending Retained Earnings:

**\$1,540**

**\$1,217**

**\$926**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sullivan City**

Unit Code: **070/035/30** County: **MOULTRIE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,713,736**

Equalized Assessed Valuation: **\$29,517,068**

Population: **4,299**

Employees:

Full Time:	<b>67</b>
Part Time:	<b>22</b>
Salaries Paid:	<b>\$2,398,725</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,736,578</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$869</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$3,281,465</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$4,131,335</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$763</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$961</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$849,870</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>95.76%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$3,956,159</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$920</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,916,514</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$468,634</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,590,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$602</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>8.61%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$13,142,817</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3,057</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$9,617,169</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$8,755,275</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$2,237</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$2,037</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$861,894</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>149.77%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$13,112,745</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$3,050</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Summerfield Village

Unit Code: 088/135/32 County: ST. CLAIR

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$152,161

Equalized Assessed Valuation: \$2,867,129

Population: 250

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$29,959

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$35,775	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$143	\$2,087	\$357
Revenue Collected During FY 05:	\$92,542	\$263,756	\$104,910
Expenditures During FY 05:	\$83,166	\$237,532	\$100,347
Per Capita Revenue:	\$370	\$4,487	\$246
Per Capita Expenditures:	\$333	\$4,086	\$239
Revenues over (under) Expenditures:	\$9,376	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	54.29%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$45,151	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$181	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$45,151	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$85,211</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$341</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$388,320</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,553</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$200,476</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$167,395</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$802</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$670</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$33,081</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>251.74%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$421,401</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,686</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Summit Village**

Unit Code: **016/565/32** County: **COOK**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,094,954**

Equalized Assessed Valuation: **\$129,718,612**

Population: **10,637**

Employees:

Full Time:	<b>60</b>
Part Time:	<b>95</b>
Salaries Paid:	<b>\$3,737,330</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,271,881</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$214</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$8,681,270</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$8,853,552</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$816</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$832</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$172,282</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>26.12%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,312,403</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$217</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,393,526</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>-\$1,247,330</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,502,272</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$141</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.48%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$603,601</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$57</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,544,444</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,370,664</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$145</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$129</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$173,780</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>51.15%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$701,043</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$66</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Sumner City

Unit Code: 051/035/30

County: LAWRENCE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$784,513

Equalized Assessed Valuation: \$3,222,906

Population: 2,142

Employees:

Full Time: 5

Part Time: 28

Salaries Paid: \$171,661

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$38,389	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$18	\$421	\$302
Revenue Collected During FY 05:	\$285,680	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$234,856	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$133	\$630	\$495
Per Capita Expenditures:	\$110	\$602	\$497
Revenues over (under) Expenditures:	\$50,824	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	37.99%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$89,213	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$42	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,563	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$60,701	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$501,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$234</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,177,556</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$550</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$350,777</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$399,204</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$164</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$186</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$48,427</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>282.85%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,129,129</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$527</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Sun River Terrace Village

Unit Code: 046/087/32

County: KANKAKEE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$307,587

Equalized Assessed Valuation: \$4,012,628

Population: 383

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$32,581

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$64,830	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$169	\$2,087	\$357
Revenue Collected During FY 05:	\$116,258	\$263,756	\$104,910
Expenditures During FY 05:	\$99,326	\$237,532	\$100,347
Per Capita Revenue:	\$304	\$4,487	\$246
Per Capita Expenditures:	\$259	\$4,086	\$239
Revenues over (under) Expenditures:	\$16,932	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	82.32%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$81,762	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$213	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,800	\$63,201	\$
Total Unrestricted Net Assets:	\$31,037	\$151,920	\$91,970



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$197,740</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$516</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,211,889</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3,164</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$59,345</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$118,175</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$155</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$309</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$58,830</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>975.72%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,153,059</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$3,011</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Swansea Village

**Unit Code:** 088/140/32      **County:** ST. CLAIR

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$8,406,711

**Equalized Assessed Valuation:** \$175,498,343

**Population:** 11,341

**Employees:**

<b>Full Time:</b>	47
<b>Part Time:</b>	35
<b>Salaries Paid:</b>	\$2,141,345

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$291,678	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$26	\$421	\$302
Revenue Collected During FY 05:	\$4,766,684	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$4,834,215	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$420	\$630	\$495
Per Capita Expenditures:	\$426	\$602	\$497
Revenues over (under) Expenditures:	-\$67,531	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	458.15%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$22,148,194	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$1,953	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$413	\$31,755	\$
Total Unreserved Funds:	\$22,568,462	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$413	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$4,340,856	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$9,397,825</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$829</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.71%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$11,959,916</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,055</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,856,574</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,329,356</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$164</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$117</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$527,218</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>939.34%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$12,487,134</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,101</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Sycamore City**

Unit Code: **019/065/30** County: **DEKALB**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,380,331**

Equalized Assessed Valuation: **\$241,138,805**

Population: **14,010**

Employees:

Full Time:	<b>85</b>
Part Time:	<b>55</b>
Salaries Paid:	<b>\$4,695,215</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$10,088,333</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$720</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$19,972,321</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$17,212,391</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$1,426</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$1,229</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$2,759,930</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>70.99%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$12,218,613</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$872</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,466,700</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$10,130,302</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$16,746,927</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,195</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>3.43%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$8,360,329</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$597</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,710,500</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,741,282</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$265</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$124</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$1,969,218</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>544.05%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$9,473,393</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$676</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Symerton Village

Unit Code: 099/115/32

County: WILL

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$28,943

Equalized Assessed Valuation: \$971,585

Population: 106

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$18,960	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$179	\$2,087	\$357
Revenue Collected During FY 05:	\$16,659	\$263,756	\$104,910
Expenditures During FY 05:	\$17,749	\$237,532	\$100,347
Per Capita Revenue:	\$157	\$4,487	\$246
Per Capita Expenditures:	\$167	\$4,086	\$239
Revenues over (under) Expenditures:	-\$1,090	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	100.68%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$17,870	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$169	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name:** Table Grove Village

**Unit Code:** 029/100/32      **County:** FULTON

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$299,000

**Equalized Assessed Valuation:** \$1,607,044

**Population:** 408

**Employees:**

<b>Full Time:</b>	1
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$41,402

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$230,663	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$565	\$2,087	\$357
Revenue Collected During FY 05:	\$156,721	\$263,756	\$104,910
Expenditures During FY 05:	\$124,012	\$237,532	\$100,347
Per Capita Revenue:	\$384	\$4,487	\$246
Per Capita Expenditures:	\$304	\$4,086	\$239
Revenues over (under) Expenditures:	\$32,709	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	212.38%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$263,372	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$646	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,004	\$63,201	\$
Total Unrestricted Net Assets:	\$262,368	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$274,587	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$673	\$14,062	\$428
Revenue Collected During FY 05:	\$94,652	\$246,713	\$67,356
Expenditures During FY 05:	\$64,246	\$244,927	\$81,136
Per Capita Revenue:	\$232	\$6,806	\$165
Per Capita Expenditures:	\$157	\$6,520	\$190
Operating Income (loss):	\$30,406	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	493.66%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$317,160	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$777	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Tallula Village

Unit Code: 065/030/32

County: MENARD

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$395,812

Equalized Assessed Valuation: \$3,630,581

Population: 600

Employees:

Full Time: 2

Part Time: 6

Salaries Paid: \$73,106

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$166,907	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$278	\$2,087	\$357
Revenue Collected During FY 05:	\$90,519	\$263,756	\$104,910
Expenditures During FY 05:	\$113,117	\$237,532	\$100,347
Per Capita Revenue:	\$151	\$4,487	\$246
Per Capita Expenditures:	\$189	\$4,086	\$239
Revenues over (under) Expenditures:	-\$22,598	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	120.86%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$136,714	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$228	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,295	\$63,201	\$
Total Unrestricted Net Assets:	\$68,619	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$135,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$225</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$994,195</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,657</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$155,356</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$136,087</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$259</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$227</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$19,269</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>757.35%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,030,659</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,718</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Tamaroa Village**

Unit Code: **073/030/32** County: **PERRY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$899,700**

Equalized Assessed Valuation: **\$2,485,225**

Population: **780**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$35,100</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$123,907</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$159</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$197,410</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$160,430</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$253</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$206</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$36,980</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>106.76%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$171,279</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$220</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,514,909</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$168,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$215</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$465,950</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$597</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$374,883</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$415,540</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$481</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$533</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$40,657</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>102.33%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$425,210</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$545</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Tamms Village**

Unit Code: **002/015/32** County: **ALEXANDER**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,110,610**

Equalized Assessed Valuation: **\$2,284,285**

Population: **724**

Employees:

Full Time: **5**

Part Time: **2**

Salaries Paid: **\$160,879**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$274,771</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$380</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$280,406</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$299,379</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$387</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$414</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$18,973</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>70.41%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$210,792</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$291</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$210,792</b>	<b>\$151,920</b>	<b>\$91,970</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$190,718</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$263</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,255,645</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$4,497</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$748,920</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$900,345</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$1,034</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$1,244</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$151,425</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>361.00%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$3,250,281</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$4,489</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Tampico Village**

Unit Code: **098/060/32** County: **WHITESIDE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$459,660**

Equalized Assessed Valuation: **\$4,928,315**

Population: **772**

Employees:

Full Time:	<b>4</b>
Part Time:	<b>14</b>
Salaries Paid:	<b>\$109,866</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$142,572</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$185</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$218,140</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$194,889</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$283</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$23,251</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>95.09%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$185,323</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$240</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$185,323</b>	<b>\$151,920</b>	<b>\$91,970</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$118,662</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$154</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$40,070</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$52</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$162,729</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$174,344</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$211</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$226</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$11,615</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>538.79%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$939,355</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,217</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Taylor Springs Village

Unit Code: 068/080/32

County: MONTGOME

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$575,410

Equalized Assessed Valuation: \$3,105,109

Population: 650

Employees:

Full Time: 3

Part Time: 3

Salaries Paid: \$106,799

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$286,525	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$441	\$2,087	\$357
Revenue Collected During FY 05:	\$282,349	\$263,756	\$104,910
Expenditures During FY 05:	\$297,959	\$237,532	\$100,347
Per Capita Revenue:	\$434	\$4,487	\$246
Per Capita Expenditures:	\$458	\$4,086	\$239
Revenues over (under) Expenditures:	-\$15,610	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	181.65%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$541,248	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$833	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$312,998	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$235,904</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$363</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$448,756</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$690</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$171,419</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$209,223</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$264</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$322</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$37,804</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>190.79%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$399,172</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$614</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Taylorville City**

Unit Code: **011/065/30** County: **CHRISTIAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,683,984**

Equalized Assessed Valuation: **\$95,569,902**

Population: **11,318**

Employees:

Full Time:	<b>116</b>
Part Time:	<b>80</b>
Salaries Paid:	<b>\$3,980,072</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$971,615</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$86</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$5,820,939</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$5,713,442</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$514</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$505</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$107,497</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>43.13%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,464,442</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$218</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$681,233</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$143,423</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,705,347</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$151</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.32%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$7,836,236</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$692</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$4,162,005</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$2,732,062</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$368</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$241</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$1,429,943</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>401.98%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$10,982,287</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$970</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Tennessee Village**

Unit Code: **062/055/32** County: **MCDONOUGH**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$26,300**

Equalized Assessed Valuation: **\$604,449**

Population: **198**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$2,080**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$168,648</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$852</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$32,318</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$16,737</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$163</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$85</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$15,581</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>1100.73%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$184,229</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$930</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$184,229</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Teutopolis Village

Unit Code: 025/050/32

County: EFFINGHAM

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,767,975

Equalized Assessed Valuation: \$26,312,882

Population: 1,559

Employees:

Full Time: 7

Part Time: 10

Salaries Paid: \$255,487

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,345,106	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$863	\$421	\$302
Revenue Collected During FY 05:	\$691,223	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$518,221	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$443	\$630	\$495
Per Capita Expenditures:	\$332	\$602	\$497
Revenues over (under) Expenditures:	\$173,002	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	292.95%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,518,108	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$974	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$411,505	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,282,093	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$469,076</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$301</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,268,233</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$813</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$428,761</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$336,945</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$275</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$216</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$91,816</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>543.19%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,830,264</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,174</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Thawville Village**

Unit Code: **038/100/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$151,041**

Equalized Assessed Valuation: **\$1,321,556**

Population: **241**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$232,100</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$963</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$45,836</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$36,919</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$190</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$153</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$8,917</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>652.83%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$241,017</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$1,000</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$183,323</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$33,450	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	-\$139	\$14,062	\$428
Revenue Collected During FY 05:	\$35,259	\$246,713	\$67,356
Expenditures During FY 05:	\$38,206	\$244,927	\$81,136
Per Capita Revenue:	\$146	\$6,806	\$165
Per Capita Expenditures:	\$159	\$6,520	\$190
Operating Income (loss):	-\$2,947	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	-95.27%	443.36%	314.89%
Ending Retained Earnings for FY 05:	-\$36,397	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	-\$151	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Thayer Village**

Unit Code: **083/125/32** County: **SANGAMON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$508,750**

Equalized Assessed Valuation: **\$4,651,975**

Population: **750**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$35,609**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$13,696</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$159,696</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$155,243</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$207</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$4,453</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>12.98%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$20,149</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,920</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$7,229</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$545,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$727</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,401,699</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,869</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$190,220</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$201,452</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$254</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$269</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$11,232</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>689.23%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$1,388,467</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$1,851</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Third Lake Village**

Unit Code: **049/180/32** County: **LAKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$583,010**

Equalized Assessed Valuation: **\$36,298,968**

Population: **1,403**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$44,343**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$739,106</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$527</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$381,439</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$382,335</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$273</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$896</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>193.08%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$738,210</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$526</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,881</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$679,329</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$	\$1,039	\$690
Revenue Collected During FY 05:	\$	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$	\$2,093,056	\$920,282
Per Capita Revenue:	\$	\$387	\$255
Per Capita Expenditures:	\$	\$358	\$250
Operating Income (loss):	\$	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	0.00%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Thomasboro Village

Unit Code: 010/110/32

County: CHAMPAIGN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$716,000

Equalized Assessed Valuation: \$9,048,794

Population: 1,323

Employees:

Full Time: 10

Part Time: 6

Salaries Paid: \$145,283

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$48,907	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$37	\$421	\$302
Revenue Collected During FY 05:	\$260,607	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$240,647	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$197	\$630	\$495
Per Capita Expenditures:	\$182	\$602	\$497
Revenues over (under) Expenditures:	\$19,960	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	28.62%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$68,867	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$52	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$68,867	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,675,940</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,023</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$963,143</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$728</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$366,291</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$306,141</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$277</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$231</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$60,150</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>334.26%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,023,293</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$773</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Thomson Village

Unit Code: 008/040/32

County: CARROLL

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,010,519

Equalized Assessed Valuation: \$4,615,782

Population: 557

Employees:

Full Time: 3

Part Time: 8

Salaries Paid: \$178,185

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$130,945	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$235	\$2,087	\$357
Revenue Collected During FY 05:	\$341,383	\$263,756	\$104,910
Expenditures During FY 05:	\$291,959	\$237,532	\$100,347
Per Capita Revenue:	\$613	\$4,487	\$246
Per Capita Expenditures:	\$524	\$4,086	\$239
Revenues over (under) Expenditures:	\$49,424	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	51.85%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$151,369	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$272	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$124,187	\$63,201	\$
Total Unrestricted Net Assets:	\$27,182	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$3,912,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$7,023</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,046,424</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$10,855</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$675,951</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$741,563</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$1,214</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$1,331</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$65,612</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>810.43%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$6,009,812</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$10,790</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Thornton Village

Unit Code: 016/570/32

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,668,318

Equalized Assessed Valuation:

\$62,677,484

Population:

2,483

Employees:

Full Time:

20

Part Time:

67

Salaries Paid:

\$1,310,965

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,464,218	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$590	\$421	\$302
Revenue Collected During FY 05:	\$3,014,166	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$2,768,897	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,214	\$630	\$495
Per Capita Expenditures:	\$1,115	\$602	\$497
Revenues over (under) Expenditures:	\$245,269	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	61.74%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,709,487	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$688	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,910	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,725,281	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$77,362</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$31</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$588,774</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$237</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$379,488</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$356,688</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$153</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$144</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$22,800</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>171.46%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$611,574</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$246</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Tilden Village

Unit Code: 079/075/32

County: RANDOLPH

Fiscal Year End: 3/31/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,105,619

Equalized Assessed Valuation: \$3,194,710

Population: 922

Employees:

Full Time: 5

Part Time: 7

Salaries Paid: \$143,408

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$145,149	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$157	\$2,087	\$357
Revenue Collected During FY 05:	\$496,596	\$263,756	\$104,910
Expenditures During FY 05:	\$449,545	\$237,532	\$100,347
Per Capita Revenue:	\$539	\$4,487	\$246
Per Capita Expenditures:	\$488	\$4,086	\$239
Revenues over (under) Expenditures:	\$47,051	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	42.75%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$192,201	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$208	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,900	\$63,201	\$
Total Unrestricted Net Assets:	\$16,301	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$287,938</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$312</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$213,633</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$232</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$595,438</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$175,066</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$646</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$190</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$420,372</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>366.18%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$641,051</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$695</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Tilton Village

Unit Code: 092/100/32

County: VERMILION

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,270,883

Equalized Assessed Valuation:

\$17,199,289

Population:

2,976

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$361,770

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$464,316	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$156	\$421	\$302
Revenue Collected During FY 05:	\$2,084,337	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,848,461	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$700	\$630	\$495
Per Capita Expenditures:	\$1,293	\$602	\$497
Revenues over (under) Expenditures:	-\$1,764,124	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	31.72%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,220,861	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$410	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$1,664,349	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,885,210</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$969</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,460,899</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$491</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$96,786</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$96,786</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>1408.61%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,363,337</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$458</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Timberlane Village**

Unit Code: **004/100/32** County: **BOONE**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$124,067**

Equalized Assessed Valuation: **\$18,394,619**

Population: **540**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$20,155**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$153,596</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$284</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$170,624</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$126,939</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$316</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$43,685</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>160.02%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$203,131</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$376</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,047</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$175,084</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Time Village

Unit Code: 075/090/32

County: PIKE

Fiscal Year End: 12/31/2005

Accounting Method:

Appropriation or Budget: \$5,194

Equalized Assessed Valuation: \$52,537

Population: 23

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,317	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$57	\$2,087	\$357
Revenue Collected During FY 05:	\$5,386	\$263,756	\$104,910
Expenditures During FY 05:	\$3,293	\$237,532	\$100,347
Per Capita Revenue:	\$234	\$4,487	\$246
Per Capita Expenditures:	\$143	\$4,086	\$239
Revenues over (under) Expenditures:	\$2,093	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	103.55%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$3,410	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$148	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$3,539	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Tinley Park Village**

Unit Code: **016/575/32**

County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$66,015,734**

Equalized Assessed Valuation: **\$933,227,293**

Population: **48,401**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$10,445,511</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$216</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$31,180,666</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$26,109,240</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$644</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$539</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$5,071,426</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>45.48%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$11,873,654</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$245</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$25,311,260</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$4,971,153</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$30,310,022</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$626</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>3.08%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$57,562,595</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,189</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$12,780,937</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$13,280,043</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$264</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$274</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>-\$499,106</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>426.85%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$56,685,524</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$1,171</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Tiskilwa Village**

Unit Code: **006/110/32** County: **BUREAU**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$823,775**

Equalized Assessed Valuation: **\$5,911,722**

Population: **800**

Employees:

Full Time: **2**

Part Time: **7**

Salaries Paid: **\$99,568**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$642,532</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$803</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$235,423</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$210,009</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$294</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$25,414</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>284.89%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$598,290</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$748</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$33,446</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$564,844</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$340,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$425</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$469,712</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$587</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$128,886</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$116,949</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$161</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$146</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$11,937</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>471.41%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$551,305</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$689</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **Toledo Village**

Unit Code: **018/025/32** County: **CUMBERLAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,641,700**

Equalized Assessed Valuation: **\$8,039,742**

Population: **1,166**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>3</b>
Salaries Paid:	<b>\$212,634</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,229,968</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$1,055</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$369,535</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$288,417</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$317</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$247</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$81,118</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>454.58%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,311,086</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$1,124</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$632,831</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$678,255</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$215,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$184</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,991,367</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,708</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$378,212</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$483,690</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$324</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$415</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$105,478</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>783.76%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$3,790,960</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$3,251</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Tolono Village

Unit Code: 010/115/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,407,700

Equalized Assessed Valuation:

\$29,150,513

Population:

2,750

Employees:

Full Time:

8

Part Time:

21

Salaries Paid:

\$282,364

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,066,439	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$388	\$421	\$302
Revenue Collected During FY 05:	\$715,494	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$605,027	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$260	\$630	\$495
Per Capita Expenditures:	\$220	\$602	\$497
Revenues over (under) Expenditures:	\$110,467	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	194.52%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,176,906	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$428	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,176,906	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,239,303	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$814	\$1,039	\$690
Revenue Collected During FY 05:	\$491,882	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$438,195	\$2,093,056	\$920,282
Per Capita Revenue:	\$179	\$387	\$255
Per Capita Expenditures:	\$159	\$358	\$250
Operating Income (loss):	\$53,687	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	523.28%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,292,990	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$834	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Toluca City

Unit Code: 059/030/30

County: MARSHALL

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,920,175

Equalized Assessed Valuation: \$11,149,370

Population: 1,315

Employees:

Full Time: 6

Part Time: 4

Salaries Paid: \$222,967

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$146,173	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$111	\$421	\$302
Revenue Collected During FY 05:	\$389,374	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$371,266	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$296	\$630	\$495
Per Capita Expenditures:	\$282	\$602	\$497
Revenues over (under) Expenditures:	\$18,108	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	44.25%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$164,281	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$125	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,825	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$266,799	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,588,260</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,208</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.45%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,631,674</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,001</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$487,326</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$551,500</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$371</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$419</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$64,174</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>465.55%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,567,500</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,952</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Tonica Village**

Unit Code: **050/115/32**

County: **LASALLE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$709,227**

Equalized Assessed Valuation: **\$10,179,860**

Population: **688**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$116,077**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$148,375</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$216</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$353,152</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$251,200</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$513</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$365</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$101,952</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>96.58%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$242,600</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$353</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$129,503</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$127,597</b>	<b>\$151,920</b>	<b>\$91,970</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$168,884</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$245</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$57,618</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$84</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$181,132</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$199,740</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$263</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$290</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$18,608</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>23.40%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$46,737</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$68</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Topeka Town**

Unit Code: **060/045/31** County: **MASON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$26,450**

Equalized Assessed Valuation: **\$322,751**

Population: **90**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$3,020**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$45,505</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$506</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$18,028</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$24,880</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$200</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$276</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$6,852</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>155.36%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$38,653</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$429</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$33,409</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Toulon City

Unit Code: 087/020/30

County: STARK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,013,660

Equalized Assessed Valuation: \$9,700,755

Population: 1,400

Employees:

Full Time: 5

Part Time: 8

Salaries Paid: \$197,566

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$452,702	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$323	\$421	\$302
Revenue Collected During FY 05:	\$319,520	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$272,912	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$228	\$630	\$495
Per Capita Expenditures:	\$195	\$602	\$497
Revenues over (under) Expenditures:	\$46,608	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	134.73%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$367,696	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$263	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$367,696	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

### Amounts

**\$760,000**

### Averages

**\$6,504,798**

### Medians

**\$1,594,130**

Per Capita Debt:

**\$543**

**\$1,022**

**\$486**

General Obligation Debt over EAV:

**0.00%**

**1.64%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

### Amounts

**\$793,975**

### Averages

**\$6,740,909**

### Medians

**\$2,288,099**

Per Capita Beginning Retained Earnings for FY 05:

**\$567**

**\$1,039**

**\$690**

Revenue Collected During FY 05:

**\$407,868**

**\$2,356,848**

**\$1,024,336**

Expenditures During FY 05:

**\$366,741**

**\$2,093,056**

**\$920,282**

Per Capita Revenue:

**\$291**

**\$387**

**\$255**

Per Capita Expenditures:

**\$262**

**\$358**

**\$250**

Operating Income (loss):

**\$41,127**

**\$263,793**

**\$22,695**

Ratio of Retained Earnings to Expenditures:

**237.22%**

**396.02%**

**335.57%**

Ending Retained Earnings for FY 05:

**\$869,989**

**\$7,642,353**

**\$2,932,470**

Per Capita Ending Retained Earnings:

**\$621**

**\$1,217**

**\$926**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Tovey Village

Unit Code: 011/070/32

County: CHRISTIAN

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$106,000

Equalized Assessed Valuation: \$2,330,267

Population: 516

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$252,192	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$489	\$2,087	\$357
Revenue Collected During FY 05:	\$74,897	\$263,756	\$104,910
Expenditures During FY 05:	\$104,652	\$237,532	\$100,347
Per Capita Revenue:	\$145	\$4,487	\$246
Per Capita Expenditures:	\$203	\$4,086	\$239
Revenues over (under) Expenditures:	-\$29,755	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	248.69%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$260,262	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$504	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,343	\$63,201	\$
Total Unrestricted Net Assets:	\$163,094	\$151,920	\$91,970



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$214,145</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$415</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	\$	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	\$	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	\$	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	\$	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	\$	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	\$	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Towanda Village**

Unit Code: **064/110/32** County: **MCLEAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$500,000**

Equalized Assessed Valuation: **\$6,346,274**

Population: **450**

Employees:

Full Time:	2
Part Time:	4
Salaries Paid:	\$46,982

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$239,186</b>	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	<b>\$532</b>	\$2,087	\$357
Revenue Collected During FY 05:	<b>\$176,452</b>	\$263,756	\$104,910
Expenditures During FY 05:	<b>\$190,342</b>	\$237,532	\$100,347
Per Capita Revenue:	<b>\$392</b>	\$4,487	\$246
Per Capita Expenditures:	<b>\$423</b>	\$4,086	\$239
Revenues over (under) Expenditures:	<b>-\$13,890</b>	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	<b>120.79%</b>	280.59%	162.74%
Ending Fund Balance for FY 05:	<b>\$229,920</b>	\$267,258	\$151,413
Per Capita Ending Fund Balance:	<b>\$511</b>	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$93,279</b>	\$63,201	\$
Total Unrestricted Net Assets:	<b>\$136,641</b>	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$20,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$44</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$221,753</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$493</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$119,291</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$139,955</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$265</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$311</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$20,664</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>140.38%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$196,465</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$437</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Tower Hill Village

Unit Code: 086/055/32

County: SHELBY

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$486,486

Equalized Assessed Valuation: \$1,626,025

Population: 560

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: \$90,348

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$219,276	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$392	\$2,087	\$357
Revenue Collected During FY 05:	\$131,491	\$263,756	\$104,910
Expenditures During FY 05:	\$228,451	\$237,532	\$100,347
Per Capita Revenue:	\$235	\$4,487	\$246
Per Capita Expenditures:	\$408	\$4,086	\$239
Revenues over (under) Expenditures:	-\$96,960	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	54.89%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$125,402	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$224	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,295	\$63,201	\$
Total Unrestricted Net Assets:	\$122,320	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$290,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$518</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$799,804</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,428</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$209,259</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$286,561</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$374</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$512</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$77,302</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>251.05%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$719,416</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$1,285</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Tower Lakes Village

Unit Code: 049/185/32

County: LAKE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,815,000

Equalized Assessed Valuation: \$60,257,240

Population: 1,400

Employees:

Full Time:

Part Time: 26

Salaries Paid: \$162,244

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$743,533	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$531	\$421	\$302
Revenue Collected During FY 05:	\$707,880	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$572,458	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$506	\$630	\$495
Per Capita Expenditures:	\$409	\$602	\$497
Revenues over (under) Expenditures:	\$135,422	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	153.54%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$878,955	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$628	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,200	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$749,700	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$10,421	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$7	\$1,039	\$690
Revenue Collected During FY 05:	\$193,132	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$194,367	\$2,093,056	\$920,282
Per Capita Revenue:	\$138	\$387	\$255
Per Capita Expenditures:	\$139	\$358	\$250
Operating Income (loss):	-\$1,235	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	438.66%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$852,620	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$609	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Tremont Village**

Unit Code: **090/080/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,785,880**

Equalized Assessed Valuation: **\$30,385,329**

Population: **2,018**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>24</b>
Salaries Paid:	<b>\$311,194</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,075,945</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$533</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$713,970</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,335,745</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$354</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$662</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$621,775</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>122.81%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,640,422</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$813</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,156,586</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,250,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$619</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.11%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,097,135</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,039</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$266,601</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$364,738</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$132</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$181</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$98,137</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>549.38%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,003,794</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$993</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Trenton City**

Unit Code: **014/065/30**

County: **CLINTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,394,018**

Equalized Assessed Valuation: **\$33,165,612**

Population: **2,610**

Employees:

Full Time: **15**

Part Time: **39**

Salaries Paid: **\$787,947**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$554,123</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$212</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,816,822</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,768,232</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$696</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$677</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$48,590</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>34.09%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$602,713</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$231</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77,367</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$525,346</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,374,617</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$527</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$1,715,201</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$657</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$746,586</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$701,584</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$286</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$45,002</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>62.67%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$439,673</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$168</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Trout Valley Village

Unit Code: 063/109/32

County: McHenry

Fiscal Year End: 8/31/2005

Accounting Method: Cash

Appropriation or Budget: \$203,916

Equalized Assessed Valuation: \$

Population: 605

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$109,384	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$181	\$2,087	\$357
Revenue Collected During FY 05:	\$84,322	\$263,756	\$104,910
Expenditures During FY 05:	\$55,842	\$237,532	\$100,347
Per Capita Revenue:	\$139	\$4,487	\$246
Per Capita Expenditures:	\$92	\$4,086	\$239
Revenues over (under) Expenditures:	\$28,480	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	246.88%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$137,864	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$228	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$66,278	\$3,271	\$
Total Unreserved Funds:	\$91,567	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Troy Grove Village**

Unit Code: **050/120/32** County: **LASALLE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$927,050**

Equalized Assessed Valuation: **\$3,524,423**

Population: **305**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$9,664**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$391,126</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$1,282</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$62,203</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$105,869</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$204</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$347</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$43,666</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>328.20%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$347,460</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$1,139</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Tuscola City

Unit Code: 021/040/30

County: DOUGLAS

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,886,997

Equalized Assessed Valuation: \$42,572,421

Population: 4,448

Employees:

Full Time: 28

Part Time: 101

Salaries Paid: \$1,021,652

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,464,494	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$554	\$421	\$302
Revenue Collected During FY 05:	\$4,025,863	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,145,836	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$905	\$630	\$495
Per Capita Expenditures:	\$707	\$602	\$497
Revenues over (under) Expenditures:	\$880,027	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	113.31%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$3,564,509	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$801	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,789,327	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$3,383,669	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$8,520,754</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,916</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,721,214</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,511</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,344,844</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,299,136</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$302</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$292</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$45,708</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>517.03%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$6,716,939</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,510</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Ullin Village**

Unit Code: **077/045/32** County: **PULASKI**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$690,900**

Equalized Assessed Valuation: **\$2,234,693**

Population: **779**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$155,221**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$137,635</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$177</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$601,883</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$610,255</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$773</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$783</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$8,372</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>23.48%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$143,308</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$184</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26,089</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$117,217</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$660,790</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$848</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$894,901</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,149</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$137,942</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$215,839</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$177</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$277</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$77,897</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>377.13%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$814,004</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,045</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Union Village

Unit Code: 063/110/32

County: MCHENRY

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$975,641

Equalized Assessed Valuation: \$17,456,583

Population: 578

Employees:

Full Time:

Part Time: 24

Salaries Paid: \$71,563

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$369,137	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$639	\$2,087	\$357
Revenue Collected During FY 05:	\$290,752	\$263,756	\$104,910
Expenditures During FY 05:	\$201,631	\$237,532	\$100,347
Per Capita Revenue:	\$503	\$4,487	\$246
Per Capita Expenditures:	\$349	\$4,086	\$239
Revenues over (under) Expenditures:	\$89,121	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	208.88%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$421,162	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$729	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$421,162	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,014,131	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,755	\$14,062	\$428
Revenue Collected During FY 05:	\$95,272	\$246,713	\$67,356
Expenditures During FY 05:	\$90,839	\$244,927	\$81,136
Per Capita Revenue:	\$165	\$6,806	\$165
Per Capita Expenditures:	\$157	\$6,520	\$190
Operating Income (loss):	\$4,433	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1162.12%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,055,660	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,826	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Union Hill Village

Unit Code: 046/090/32

County: KANKAKEE

Fiscal Year End: 4/30/2005

Accounting Method: Cash

Appropriation or Budget: \$10,000

Equalized Assessed Valuation: \$737,652

Population: 80

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$	\$2,087	\$357
Revenue Collected During FY 05:	\$9,785	\$263,756	\$104,910
Expenditures During FY 05:	\$9,765	\$237,532	\$100,347
Per Capita Revenue:	\$122	\$4,487	\$246
Per Capita Expenditures:	\$122	\$4,086	\$239
Revenues over (under) Expenditures:	\$20	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	0.20%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$20	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,208	\$3,271	\$
Total Unreserved Funds:	\$7,018	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** United City of Yorkville City

**Unit Code:** 047/035/30

**County:** KENDALL

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$42,715,178

**Equalized Assessed Valuation:** \$238,356,477

**Population:** 9,556

**Employees:**

**Full Time:** 73

**Part Time:** 35

**Salaries Paid:** \$3,217,295

#### Blended Component Units

Number Submitted = 1

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,826,034	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$400	\$421	\$302
Revenue Collected During FY 05:	\$10,535,989	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$11,094,381	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,103	\$630	\$495
Per Capita Expenditures:	\$1,161	\$602	\$497
Revenues over (under) Expenditures:	-\$558,392	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	67.70%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$7,511,029	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$786	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,487,837	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$1,038,834	\$1,361,780	\$681,255



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$22,833,431</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,389</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,344,509</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$350</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$10,886,814</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$8,753,822</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$1,139</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$916</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$2,132,992</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>143.05%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$12,522,420</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,310</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: Urbana City

Unit Code: 010/120/30

County: CHAMPAIGN

Fiscal Year End: 6/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$37,205,552

Equalized Assessed Valuation: \$427,807,311

Population: 36,555

Employees:

Full Time: 253

Part Time: 57

Salaries Paid: \$12,402,763

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$26,326,420	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$720	\$342	\$294
Revenue Collected During FY 05:	\$29,161,169	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$30,041,613	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$798	\$795	\$759
Per Capita Expenditures:	\$822	\$753	\$732
Revenues over (under) Expenditures:	-\$880,444	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	81.50%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$24,482,669	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$670	\$394	\$314

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,375,810	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$28,939,240	\$8,637,040	\$9,499,158



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,459,235</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$67</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,808,753</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$186</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$1,190,671</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$630,541</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$33</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$560,130</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>1161.84%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$7,325,878</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$200</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Ursa Village

Unit Code: 001/075/32

County: ADAMS

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$423,984

Equalized Assessed Valuation: \$5,077,130

Population: 600

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$53,003

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$220,698	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$368	\$2,087	\$357
Revenue Collected During FY 05:	\$123,278	\$263,756	\$104,910
Expenditures During FY 05:	\$169,285	\$237,532	\$100,347
Per Capita Revenue:	\$205	\$4,487	\$246
Per Capita Expenditures:	\$282	\$4,086	\$239
Revenues over (under) Expenditures:	-\$46,007	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	111.14%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$188,150	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$314	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$188,150	\$151,920	\$91,970



## Fiscal Year 2005

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### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$310,980	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$518	\$14,062	\$428
Revenue Collected During FY 05:	\$70,838	\$246,713	\$67,356
Expenditures During FY 05:	\$94,737	\$244,927	\$81,136
Per Capita Revenue:	\$118	\$6,806	\$165
Per Capita Expenditures:	\$158	\$6,520	\$190
Operating Income (loss):	-\$23,899	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1380.74%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,308,070	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$2,180	\$15,012	\$685